



Pacific Coast Academy

Regular Scheduled Board Meeting

Date and Time

Thursday December 14, 2023 at 6:00 PM PST

Location

Pacific Coast Academy Office: 13915 Danielson St. #200, Poway, CA 92064

Agenda

	Purpose	Presenter	Time
I. Opening Items			6:00 PM
A. Call the Meeting to Order		Benjamin Fung	1 m
B. Roll Call of Board Members		Benjamin Fung	1 m
C. Public Comments			
D. Approval of Agenda	Vote	Benjamin Fung	1 m
E. Fiscal Crisis and Management Assistance Team's (FCMAT) Extraordinary Audit of Inspire Charter Schools		Michael Simonson	5 m
F. Executive Director's Report		Krystin Demofonte	10 m
II. Finance			6:18 PM
A. 2023-2024 First Interim Report	Vote	Kate Eng	10 m

	Purpose	Presenter	Time
B. 2022-2023 Independent Audit Report	Vote	Kevin Sproul	10 m
C. Resolution Regarding 2024-2025 Employee Retention Stipends	Vote	Krystin Demofonte	5 m
III. Other Business			6:43 PM
A. Resolution to Recognize the Legal Extension of the Charter Term	Vote	Krystin Demofonte	5 m
B. Standard and Select Population Graduation Requirements Policy	Vote	Krystin Demofonte	5 m
C. Field Trip over \$80	Vote	Krystin Demofonte	5 m
IV. Consent Agenda			6:58 PM
<p>The items below form our consent agenda. The items are considered by the Executive Director to be of a routine nature and are acted on with one motion. Any recommendation may be removed at the request of any Board Member and placed under new and/or unfinished business. The last item in this section is a single vote to approve the items en masse.</p>			
A. Approve Minutes	Approve Minutes		
<p>Approve minutes for Regular Scheduled Board Meeting on September 14, 2023</p>			
B. 2023-2024 Employee Handbook			
C. 2023-2024 Parent Student Handbook			
D. Residency Policy			
E. Foster Youth Policy			
F. Admissions/Public Random Drawing/Lottery Policy			
G. Fiscal Policies and Procedures			
H. Resolution Regarding Expenses Relating Robotics Competition			
I. 2023-2024 Compensation Policy- Stipend Chart			
J. Invoices over \$100,000			

	Purpose	Presenter	Time
K. Approve Consent Agenda			1 m
This Is The Vote To Approve The Consent Agenda Items.			
V. Closed Session			6:59 PM
A. Conference with Labor Negotiators: Executive Director			15 m
VI. Closing Items			7:14 PM
A. Announcement of Next Scheduled Meeting- January 25 at 6:00pm	FYI	Benjamin Fung	1 m
B. Adjourn Meeting	Vote		

Prepared By:
Jennifer Faber

Noted By:

Board Secretary

Public comment rules: Members of the public may address the Board on agenda or non-agenda items. Please communicate orally your desire to address the board when the board asks for public comments. Speakers may be called in the order that requests are received. We ask that comments are limited to 2 minutes each, with no more than 15 minutes per single topic so that as many people as possible may be heard. If a member of the public utilizes a translator to address the board, those individuals are allotted 4 minutes each. If the board utilizes simultaneous translation equipment in a manner that allows the board to hear the translated public testimony simultaneously, those individuals are allotted 2 minutes each. By law, the Board is allowed to take action only on items on the agenda. The Board may, at its discretion, refer a matter to school staff or calendar the issue for future discussion.

Note: Pacific Coast Academy Governing Board encourages those with disabilities to participate fully in the public meeting process. If you need a disability-related modification or accommodation, including auxiliary aids or services, to participate in the public meeting, please contact the Pacific Coast Academy Office at [\(619\) 749-1928](tel:6197491928) at least 48 hours before the scheduled board meeting so that we may make every reasonable effort to accommodate you. (Government Code § 54954.2; Americans with Disabilities Act of 1990, § 202 (42 U.S.C. § 12132)).

Coversheet

2023-2024 First Interim Report

Section: II. Finance
Item: A. 2023-2024 First Interim Report
Purpose: Vote
Submitted by:
Related Material: FY24-10-PCA-1st Interim Board Presentation.pdf



Pacific Coast Academy

1st Interim Presentation – FY23/24

Highlights

Highlights

- ADA forecast increased **153** from prior projection
- Revenue increased **\$4.6M** to prior forecast
- Expenses increased **\$4.4M**
- Projected surplus for year-end is **\$10.0M**
- No factoring outstanding or anticipated

SB740 Compliance and Reporting

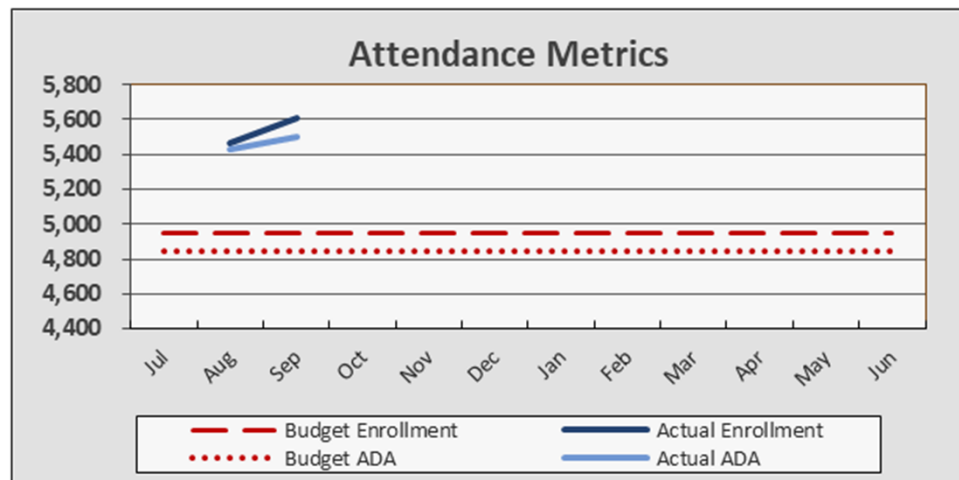
- PTR is within the requirement minimum
- 40/80 spending outside of compliance pending approval of spending plan, due to ADA driven revenue increases.

Pupil:Teacher Ratio	
22.39	:1

Cert.	Instr.
49.9%	77.7%
7,942,853	-1,819,404

Attendance

Enrollment & Per Pupil Data			
	<u>Actual</u>	<u>Forecast</u>	<u>Budget</u>
Average Enrollment	5,537	5537	4948
ADA	5,464	5464	4847
Attendance Rate	98.7%	98.7%	98.0%
Unduplicated %	38.5%	38.5%	38.4%
Revenue per ADA		\$14,704	\$13,761
Expenses per ADA		\$12,870	\$12,934



- Projected ADA = 5,464
- Projected ADA +13% to original budget

Revenue

- Revenue up **+\$4.6M** to prior projection, driven by:
 - STRS on Behalf recognition: **+\$2.6M**
 - 153 Added ADA: **+\$2.0M**

Revenue

	<i>Year-to-Date</i>		
	Actual	Budget	Fav/(Unf)
State Aid-Rev Limit	\$ 15,621,286	\$ 10,948,224	\$ 4,673,062
Federal Revenue	4,840,904	917,119	3,923,786
Other State Revenue	1,407,048	905,417	501,631
Other Local Revenue	36,721	-	36,721
Total Revenue	\$ 21,905,960	\$ 12,770,760	\$ 9,135,200

	<i>Annual/Full Year</i>		
	Forecast	Budget	Fav/(Unf)
State Aid-Rev Limit	\$ 64,274,731	\$ 56,891,096	\$ 7,383,635
Federal Revenue	6,731,228	3,830,383	2,900,845
Other State Revenue	9,301,016	5,976,763	3,324,254
Other Local Revenue	36,721	-	36,721
Total Revenue	\$ 80,343,696	\$ 66,698,242	\$ 13,645,455

Expenses

- Expenses increased **\$4.4M** from prior forecast:
 - STRS on Behalf Recognition: **+\$2.6M**
 - Staffing Updates: **+\$1.2M**
 - Student Funds: **+\$385K** (due to higher enrollment)

Expenses	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Certificated Salaries	\$ 8,139,144	\$ 9,273,175	\$ 1,134,031	\$ 27,064,530	\$ 26,018,918	\$ (1,045,613)
Classified Salaries	1,545,569	1,450,558	(95,011)	4,786,432	4,320,498	(465,934)
Benefits	2,960,952	3,482,037	521,085	12,386,116	10,103,174	(2,282,942)
Books and Supplies	3,904,527	2,723,108	(1,181,419)	12,109,479	11,342,588	(766,891)
Subagreement Services	3,206,958	1,904,196	(1,302,762)	8,901,022	7,518,521	(1,382,501)
Operations	341,649	212,733	(128,915)	788,649	638,200	(150,449)
Facilities	155,686	136,433	(19,253)	475,643	409,300	(66,343)
Professional Services	1,186,220	671,133	(515,087)	3,780,367	2,324,194	(1,456,173)
Depreciation	10,105	6,033	(4,072)	30,313	18,100	(12,213)
Interest	-	-	-	-	-	-
Total Expenses	\$ 21,450,809	\$ 19,859,406	\$ (1,591,403)	\$ 70,322,552	\$ 62,693,493	\$ (7,629,059)

Fund Balance

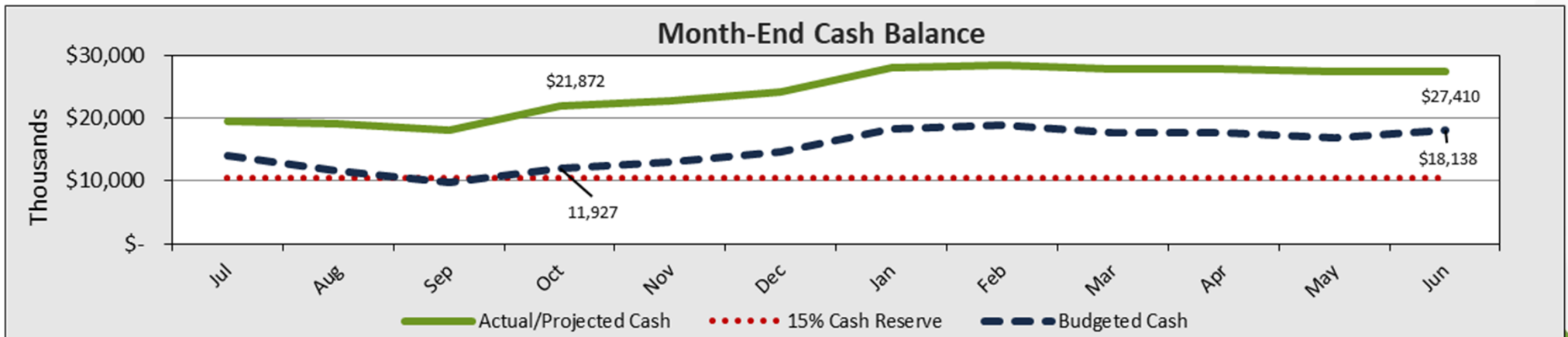
- Projected year-end surplus increased by **\$205K**
- End-of-year fund balance exceeds State and Authorizer requirements of **3%** and **5%** of total expenses, respectively

	<i>Year-to-Date</i>		
	Actual	Budget	Fav/(Unf)
Total Surplus(Deficit)	\$ 455,151	\$ (7,088,646)	\$ 7,543,796
Beginning Fund Balance	<u>12,576,809</u>	<u>12,576,809</u>	
Ending Fund Balance	<u>\$ 13,031,960</u>	<u>\$ 5,488,163</u>	
<i>As a % of Annual Expenses</i>	18.5%	8.8%	

	<i>Annual/Full Year</i>		
	Forecast	Budget	Fav/(Unf)
Total Surplus(Deficit)	\$ 10,021,144	\$ 4,004,749	\$ 6,016,396
Beginning Fund Balance	<u>12,576,809</u>	<u>12,576,809</u>	
Ending Fund Balance	<u>\$ 22,597,953</u>	<u>\$ 16,581,558</u>	
	32.1%	26.4%	

Cash Balance

- 10/31 cash balance: **\$21.9M**
- Cash remains strong with no projected factoring needed



Spending Plan

Currently out of SB740 compliance due to **\$14M** increased revenue to original budget. Spending plan proposes:

- **Additional Student Funds: \$4.0M** in additional expenses
 - \$800 per Student
- **Retention Stipends: \$2.6M** in additional expenses
 - Certificated: **10%** with **\$7.5K min** per employee
 - Classified: **\$5K** per employee

SB740 Compliance Impact:

- Will bring 40/80 into compliance in a funding determination year

Cert.	Instr.
52.8%	85.8%
10,262,914	4,628,364

Budget Impact:

Total Surplus(Deficit)

No Spending Plan	With Spending	Change
\$ 10,021,144	\$ 3,428,461	\$ (6,592,683)

Appendices

- 1st Interim:
 - 3-Year Projection
 - Monthly Cash Flow / Forecast 23-24
- Budget vs. Actuals
- Statement of Financial Position
- Statement of Cash Flows

FY23-24 PCA 1st Interim**Multi-Year Forecast**

Revised 12/11/23



	2023-24	2024-25	2025-26
	Forecast	Forecast	Forecast
Assumptions			
LCFF COLA	8.22%	3.94%	3.29%
Non-LCFF Revenue COLA	n/a	0.00%	0.00%
Expense COLA	2.00%	2.00%	2.00%
Enrollment	5,575.71	5,575.71	5,575.71
Average Daily Attendance	5,464.20	5,464.20	5,464.20
Revenues			
State Aid - Revenue Limit			
8011 LCFF State Aid	\$ 61,544,218	\$ 64,064,664	\$ 66,268,471
8012 Education Protection Account	1,092,839	1,092,839	1,092,839
8019 State Aid - Prior Year	0	-	-
8096 In Lieu of Property Taxes	1,637,674	1,637,673	1,637,673
	<u>64,274,731</u>	<u>66,795,176</u>	<u>68,998,983</u>
Federal Revenue			
8181 Special Education - Entitlement	710,345	710,345	710,345
8290 Title I, Part A - Basic Low Income	564,674	564,674	564,674
8291 Title II, Part A - Teacher Quality	104,286	104,286	104,286
8293 Title III - Limited English	11,518	11,518	11,518
8296 Other Federal Revenue	5,340,335	(0)	-
8299 Prior Year Federal Revenue	69	69	69
	<u>6,731,228</u>	<u>1,390,892</u>	<u>1,390,892</u>
Other State Revenue			
8311 State Special Education	4,780,624	4,780,624	4,780,624
8550 Mandated Cost	117,903	130,998	136,532
8560 State Lottery	1,360,585	1,360,585	1,360,585
8598 Prior Year Revenue	3,842	3,842	3,842
8599 Other State Revenue	3,038,062	2,174,092	2,184,422
	<u>9,301,016</u>	<u>8,450,141</u>	<u>8,466,006</u>
Other Local Revenue			
8660 Interest Revenue	25,163	25,163	25,163
8699 School Fundraising	11,556	11,556	11,556
8980 Contributions, Unrestricted	2	2	2
	<u>36,721</u>	<u>36,721</u>	<u>36,721</u>
Total Revenue	\$ 80,343,696	\$ 76,672,930	\$ 78,892,601
Expenses			
Certificated Salaries			
1100 Teachers' Salaries	17,453,088	17,900,149	18,258,152
1175 Teachers' Extra Duty/Stipends	2,946,066	2,580,630	2,632,243
1200 Pupil Support Salaries	2,745,099	2,775,795	2,831,310
1300 Administrators' Salaries	2,521,487	2,537,658	2,588,411
1900 Other Certificated Salaries	1,398,790	879,649	897,242
	<u>27,064,530</u>	<u>26,673,881</u>	<u>27,207,359</u>

FY23-24 PCA 1st Interim**Multi-Year Forecast**

Revised 12/11/23



	2023-24	2024-25	2025-26
	Forecast	Forecast	Forecast
Classified Salaries			
2100 Instructional Salaries	262,755	235,113	239,815
2200 Support Salaries	1,667,845	1,555,737	1,586,851
2300 Classified Administrators' Salaries	546,727	554,676	565,770
2400 Clerical and Office Staff Salaries	1,895,162	1,806,826	1,842,962
2900 Other Classified Salaries	413,943	273,087	278,549
	<u>4,786,432</u>	<u>4,425,438</u>	<u>4,513,947</u>
Benefits			
3101 STRS	7,590,008	5,094,711	5,196,606
3301 OASDI	276,382	274,377	279,865
3311 Medicare	443,925	450,940	459,959
3401 Health and Welfare	3,358,239	3,483,996	3,553,676
3501 State Unemployment	73,775	165,620	165,620
3601 Workers' Compensation	426,853	435,390	444,098
3901 Other Benefits	216,933	221,272	225,697
	<u>12,386,116</u>	<u>10,126,307</u>	<u>10,325,520</u>
Books and Supplies			
4100 Textbooks and Core Curricula	145,112	148,015	150,975
4302 School Supplies	7,694,676	7,848,570	8,005,541
4305 Software	2,392,610	2,440,462	2,489,272
4310 Office Expense	121,610	124,042	126,523
4311 Business Meals	6,680	6,814	6,950
4400 Noncapitalized Equipment	1,748,790	1,783,766	1,819,441
	<u>12,109,479</u>	<u>12,351,669</u>	<u>12,598,702</u>
Subagreement Services			
5101 Nursing	67	68	69
5102 Special Education	2,252,500	2,297,550	2,343,501
5105 Security	3,054	3,115	3,177
5106 Other Educational Consultants	6,645,402	6,778,310	6,913,876
	<u>8,901,022</u>	<u>9,079,043</u>	<u>9,260,624</u>

FY23-24 PCA 1st Interim**Multi-Year Forecast**

Revised 12/11/23



	2023-24	2024-25	2025-26
	Forecast	Forecast	Forecast
Operations and Housekeeping			
5201 Auto and Travel	70,505	71,915	73,353
5300 Dues & Memberships	39,555	40,346	41,153
5400 Insurance	577,538	589,089	600,871
5501 Utilities	38,595	39,367	40,154
5900 Communications	40,338	41,145	41,968
5901 Postage and Shipping	22,118	22,561	23,012
	<u>788,649</u>	<u>804,422</u>	<u>820,510</u>
Facilities, Repairs and Other Leases			
5601 Rent	462,516	471,767	481,202
5604 Other Leases	10,700	10,914	11,132
5610 Repairs and Maintenance	2,427	2,476	2,525
	<u>475,643</u>	<u>485,156</u>	<u>494,859</u>
Professional/Consulting Services			
5801 IT	8,851	9,028	9,209
5802 Audit & Taxes	8,256	8,421	8,590
5803 Legal	136,325	139,051	141,832
5804 Professional Development	119,572	121,963	124,402
5805 General Consulting	14,214	14,499	14,789
5806 Special Activities/Field Trips	1,399,032	1,427,013	1,455,553
5807 Bank Charges	6,867	7,004	7,144
5808 Printing	3,549	3,620	3,692
5809 Other taxes and fees	24,237	24,721	25,216
5810 Payroll Service Fee	48,664	49,637	50,630
5811 Management Fee	1,360,304	1,387,510	1,415,260
5812 District Oversight Fee	642,747	667,952	689,990
5813 County Fees	1,350	1,377	1,405
5815 Public Relations/Recruitment	6,400	6,528	6,659
	<u>3,780,367</u>	<u>3,868,324</u>	<u>3,954,370</u>
Depreciation			
6900 Depreciation Expense	30,313	30,920	31,538
	<u>30,313</u>	<u>30,920</u>	<u>31,538</u>
Interest			
Total Expenses	\$ 70,322,552	\$ 67,845,159	\$ 69,207,429
Surplus (Deficit)	\$ 10,021,145	\$ 8,827,771	\$ 9,685,173
Fund Balance, Beginning of Year	\$ 13,422,454	\$ 23,443,599	\$ 32,271,370
Fund Balance, End of Year	\$ 23,443,599	\$ 32,271,370	\$ 41,956,542
	33.3%	47.6%	60.6%
Cash Flow Adjustments			
Surplus (Deficit)	10,021,145	8,827,771	9,685,173
Cash Flows From Operating Activities			
Depreciation/Amortization	29,627	30,920	31,538
Public Funding Receivables	(6,734,781)	2,264,438	(204,911)
Grants and Contributions Rec.	250,759	-	-
Prepaid Expenses	(169,892)	-	-
Accounts Payable	3,211,682	(887,799)	42,792

FY23-24 PCA 1st Interim

Multi-Year Forecast

Revised 12/11/23



	2023-24	2024-25	2025-26
	Forecast	Forecast	Forecast
Accrued Expenses	3,362,897	-	-
Deferred Revenue	540,060	-	-
Purchases of Prop. And Equip.	(9,608)	-	-
Total Change in Cash	10,501,890	10,235,330	9,554,592
Cash, Beginning of Year	16,907,865	27,409,755	37,645,085
Cash, End of Year	\$ 27,409,755	\$ 37,645,085	\$ 47,199,677

Pacific Coast Academy
Monthly Cash Flow/Forecast FY23-24

Revised 12/11/23

ADA = 5464.20



	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)	
ADA = 4847.03																	
Revenues																	
State Aid - Revenue Limit																	
8011 LCFF State Aid	2,746,238	2,746,238	4,943,229	4,943,229	4,913,368	4,913,368	4,913,368	4,913,368	5,302,363	5,302,363	5,302,363	5,302,363	5,302,361	61,544,218	54,768,097	6,776,121	
8012 Education Protection Account	-	-	213,096	29,256	-	273,210	-	-	273,210	-	-	-	304,068	1,092,839	969,406	123,433	
8019 State Aid - Prior Year	-	-	-	0	-	-	-	-	-	-	-	-	-	0	-	0	
8096 In Lieu of Property Taxes	-	-	-	-	116,216	116,216	116,216	116,216	390,936	195,468	195,468	195,468	195,468	1,637,674	1,153,593	484,081	
	2,746,238	2,746,238	5,156,325	4,972,485	5,029,584	5,302,794	5,029,584	5,029,584	5,966,509	5,497,831	5,497,831	5,497,831	5,801,896	64,274,731	56,891,096	7,383,635	
Federal Revenue																	
8181 Special Education - Entitlement	-	-	-	-	56,710	56,710	56,710	56,710	96,701	96,701	96,701	96,701	96,701	710,345	605,879	104,467	
8290 Title I, Part A - Basic Low Income	-	-	-	-	-	423,506	-	-	-	-	-	-	141,169	564,674	627,306	(62,632)	
8291 Title II, Part A - Teacher Quality	-	-	-	-	-	78,215	-	-	-	-	-	-	26,072	104,286	107,002	(2,716)	
8293 Title III - Limited English	-	-	-	-	-	-	-	-	-	-	-	5,585	5,933	11,518	16,497	(4,979)	
8296 Other Federal Revenue	-	1,137,810	-	3,703,025	-	-	147,127	-	-	147,127	-	-	\$205,245	5,340,335	2,473,699	2,866,636	
8299 Prior Year Federal Revenue	2,018,620	-	-	(2,018,551)	-	-	-	-	-	-	-	-	-	69	-	69	
	2,018,620	1,137,810	-	1,684,474	56,710	558,430	203,838	56,710	96,701	243,828	96,701	102,286	475,120	6,731,228	3,830,383	2,900,845	
Other State Revenue																	
8311 State Special Education	207,658	207,658	373,784	373,784	381,660	381,660	381,660	381,660	418,220	418,220	418,220	418,220	418,220	4,780,624	4,301,254	479,370	
8550 Mandated Cost	-	-	-	-	-	117,903	-	-	-	-	-	-	-	117,903	115,883	2,020	
8560 State Lottery	-	-	-	-	-	-	301,728	-	-	301,728	-	-	757,129	1,360,585	1,148,746	211,838	
8598 Prior Year Revenue	-	-	-	3,842	-	-	-	-	-	-	-	-	-	3,842	-	3,842	
8599 Other State Revenue	501	8,521	198,268	33,032	24,589	24,589	62,669	24,589	24,589	62,669	24,589	24,589	2,524,868	3,038,062	410,880	2,627,183	
	208,159	216,179	572,052	410,659	406,249	524,152	746,057	406,249	442,809	782,617	442,809	442,809	3,700,218	9,301,016	5,976,763	3,324,254	
Other Local Revenue																	
8660 Interest Revenue	8,320	-	-	16,843	-	-	-	-	-	-	-	-	-	25,163	-	25,163	
8699 School Fundraising	-	774	8,269	2,514	-	-	-	-	-	-	-	-	-	11,556	-	11,556	
8980 Contributions, Unrestricted	-	-	2	-	-	-	-	-	-	-	-	-	-	2	-	2	
	8,320	774	8,271	19,357	-	-	-	-	-	-	-	-	-	36,721	-	36,721	
Total Revenue	4,981,336	4,101,001	5,736,648	7,086,974	5,492,543	6,385,376	5,979,479	5,492,543	6,506,019	6,524,276	6,037,341	6,042,926	9,977,234	80,343,696	66,698,242	13,645,455	
Expenses																	
Certificated Salaries																	
1100 Teachers' Salaries	356,189	1,599,209	1,597,590	1,601,796	1,615,856	1,615,856	1,615,856	1,615,856	1,615,856	1,615,856	1,615,856	987,309	-	17,453,088	17,612,692	159,604	
1175 Teachers' Extra Duty/Stipends	54,088	265,930	278,110	278,432	278,432	278,432	278,432	278,432	278,432	278,432	278,432	120,478	-	2,946,066	2,530,029	(416,036)	
1200 Pupil Support Salaries	68,625	259,378	252,925	257,994	247,441	247,441	247,441	247,441	247,441	247,441	247,441	174,091	-	2,745,099	2,347,912	(397,187)	
1300 Administrators' Salaries	208,306	226,927	215,511	215,589	208,186	208,186	208,186	208,186	208,186	208,186	208,186	197,850	-	2,521,487	2,553,803	32,316	
1900 Other Certificated Salaries	19,476	127,629	127,561	127,877	127,689	127,709	127,758	127,719	127,729	127,735	127,727	102,182	-	1,398,790	974,482	(424,308)	
	706,685	2,479,074	2,471,697	2,481,688	2,477,605	2,477,625	2,477,674	2,477,635	2,477,644	2,477,651	2,477,643	1,581,910	-	27,064,530	26,018,918	(1,045,613)	
Classified Salaries																	
2100 Instructional Salaries	-	24,201	24,234	25,214	25,214	25,214	25,214	25,214	25,214	25,214	25,214	12,607	-	262,755	465,864	203,110	
2200 Support Salaries	112,134	143,832	137,574	148,549	143,319	143,319	143,319	143,319	143,319	143,319	143,319	122,524	-	1,667,845	1,515,846	(151,998)	
2300 Classified Administrators' Salaries	46,048	46,048	46,048	46,048	45,317	45,317	45,317	45,317	45,317	45,317	45,317	45,317	-	546,727	546,970	243	
2400 Clerical and Office Staff Salaries	133,695	154,681	160,478	162,336	162,336	162,336	162,336	162,336	162,336	162,336	162,336	147,616	-	1,895,162	1,602,952	(292,210)	
2900 Other Classified Salaries	23,601	36,171	35,821	38,853	36,948	36,948	36,948	36,948	36,948	36,948	36,948	20,859	-	413,943	188,865	(225,078)	
	315,478	404,934	404,156	421,001	413,134	413,134	413,134	413,134	413,134	413,134	413,134	348,923	-	4,786,432	4,320,498	(465,934)	
Benefits																	
3101 STRS	130,043	450,729	451,057	453,431	457,247	457,251	457,260	457,253	457,254	457,256	457,254	291,945	2,612,030	7,590,008	4,969,613	(2,620,395)	
3301 OASDI	19,051	24,753	24,693	25,749	23,218	23,218	23,218	23,218	23,218	23,218	23,218	19,609	-	276,382	267,871	(8,511)	
3311 Medicare	14,240	40,626	40,488	40,900	40,124	40,124	40,125	40,124	40,125	40,125	40,125	26,800	-	443,925	439,922	(4,003)	
3401 Health and Welfare	208,586	302,470	274,931	295,132	284,640	284,640	284,640	284,640	284,640	284,640	284,640	284,640	-	3,358,239	3,415,882	57,443	
3501 State Unemployment	1,457	3,467	939	1,663	8,281	8,281	8,281	8,281	8,281	8,281	8,281	8,281	-	73,775	196,490	122,715	
3601 Workers' Compensation	41,345	13,782	20,071	81,352	33,788	33,788	33,788	33,788	33,788	33,788	33,788	33,788	-	426,853	424,752	(2,102)	
3901 Other Benefits	-	-	-	-	-	-	-	-	-	-	-	-	216,933	216,933	388,845	171,912	
	414,721	835,826	812,180	898,225	847,298	847,302	847,312	847,304	847,306	847,308	847,306	665,064	2,828,963	12,386,116	10,103,174	(2,282,942)	

Pacific Coast Academy
Monthly Cash Flow/Forecast FY23-24
 Revised 12/11/23



ADA = 5464.20

	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
Books and Supplies																
4100 Textbooks and Core Materials	51,016	8,489	13,913	10,428	7,658	7,658	7,658	7,658	7,658	7,658	7,658	7,658	-	145,112	81,600	(63,512)
4302 School Supplies	171,082	969,143	701,467	348,793	151,219	285,939	315,644	298,478	1,311,032	1,093,119	971,911	1,076,849	-	7,694,676	8,090,959	396,283
4305 Software	398,548	414,084	356,841	124,738	137,300	137,300	137,300	137,300	137,300	137,300	137,300	137,300	-	2,392,610	1,461,500	(931,110)
4310 Office Expense	11,157	9,220	17,637	7,263	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	-	121,610	101,600	(20,010)
4311 Business Meals	423	3,801	210	780	183	183	183	183	183	183	183	183	-	6,680	2,000	(4,680)
4400 Noncapitalized Equipment	4,801	838	15,693	264,164	40,202	76,017	83,914	79,351	348,539	290,607	258,384	286,281	-	1,748,790	1,604,929	(143,861)
	637,027	1,405,575	1,105,760	756,165	346,105	516,640	554,242	532,511	1,814,254	1,538,409	1,384,978	1,517,813	-	12,109,479	11,342,588	(766,891)
Subagreement Services																
5101 Nursing	-	-	-	-	8	8	8	8	8	8	8	8	-	67	100	33
5102 Special Education	3,533	7,946	127,829	160,139	187,708	187,708	187,708	187,708	187,708	187,708	187,708	639,094	-	2,252,500	1,998,100	(254,400)
5105 Security	520	150	260	390	217	217	217	217	217	217	217	217	-	3,054	2,300	(754)
5106 Other Educational Consultants	3,549	97,990	1,870,304	934,347	102,729	194,250	214,430	202,767	890,635	742,599	660,257	731,545	-	6,645,402	5,518,021	(1,127,381)
	7,602	106,086	1,998,393	1,094,877	290,663	382,183	402,363	390,701	1,078,568	930,532	848,190	1,370,865	-	8,901,022	7,518,521	(1,382,501)
Operations and Housekeeping																
5201 Auto and Travel	-	3,164	16,311	7,963	5,383	5,383	5,383	5,383	5,383	5,383	5,383	5,383	-	70,505	57,300	(13,205)
5300 Dues & Memberships	-	15,129	2,026	-	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	-	39,555	29,800	(9,755)
5400 Insurance	123,638	41,212	41,344	41,344	41,250	41,250	41,250	41,250	41,250	41,250	41,250	41,250	-	577,538	495,000	(82,538)
5501 Utilities	-	2,699	2,653	11,642	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	-	38,595	16,400	(22,195)
5900 Communications	13,445	-	2,205	10,355	1,792	1,792	1,792	1,792	1,792	1,792	1,792	1,792	-	40,338	19,000	(21,338)
5901 Postage and Shipping	447	842	3,469	1,761	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950	-	22,118	20,700	(1,418)
	137,529	63,046	68,009	73,065	55,875	55,875	55,875	55,875	55,875	55,875	55,875	55,875	-	788,649	638,200	(150,449)
Facilities, Repairs and Other Leases																
5601 Rent	34,083	42,382	37,274	38,753	38,753	38,753	38,753	38,753	38,753	38,753	38,753	38,753	-	462,516	396,000	(66,516)
5604 Other Leases	125	125	1,659	258	1,067	1,067	1,067	1,067	1,067	1,067	1,067	1,067	-	10,700	11,400	700
5610 Repairs and Maintenance	49	427	1,702	(1,151)	175	175	175	175	175	175	175	175	-	2,427	1,900	(527)
	34,257	42,934	40,635	37,860	39,995	39,995	39,995	39,995	39,995	39,995	39,995	39,995	-	475,643	409,300	(66,343)
Professional/Consulting Services																
5801 IT	30	1,462	30	1,796	692	692	692	692	692	692	692	692	-	8,851	7,300	(1,551)
5802 Audit & Taxes	-	-	975	-	3,641	3,641	-	-	-	-	-	-	-	8,256	9,688	1,432
5803 Legal	-	3,857	7,026	9,442	14,500	14,500	14,500	14,500	14,500	14,500	14,500	14,500	-	136,325	154,400	18,075
5804 Professional Development	19,487	16,721	6,786	10,111	8,308	8,308	8,308	8,308	8,308	8,308	8,308	8,308	-	119,572	88,500	(31,072)
5805 General Consulting	-	530	284	-	1,675	1,675	1,675	1,675	1,675	1,675	1,675	1,675	-	14,214	17,900	3,686
5806 Special Activities/Field Trips	25,592	179,793	196,620	180,132	22,443	42,437	46,846	44,298	194,574	162,233	144,244	159,819	-	1,399,032	213,676	(1,185,356)
5807 Bank Charges	-	-	-	-	858	858	858	858	858	858	858	858	-	6,867	9,100	2,233
5808 Printing	2,949	-	-	-	75	75	75	75	75	75	75	75	-	3,549	800	(2,749)
5809 Other taxes and fees	-	2,330	2,269	3,237	2,050	2,050	2,050	2,050	2,050	2,050	2,050	2,050	-	24,237	21,800	(2,437)
5810 Payroll Service Fee	1,866	1,866	1,866	1,866	5,150	5,150	5,150	5,150	5,150	5,150	5,150	5,150	-	48,664	54,800	6,136
5811 Management Fee	97,268	97,418	97,268	97,343	113,359	113,359	113,359	113,359	113,359	113,359	113,359	113,359	64,138	1,360,304	1,167,219	(193,085)
5812 District Oversight Fee	27,462	27,462	51,563	-	50,296	53,028	50,296	50,296	59,665	54,978	54,978	54,978	107,744	642,747	568,911	(73,836)
5813 County Fees	-	-	-	-	-	-	450	-	-	450	-	-	450	1,350	1,600	250
5815 Public Relations/Recruitment	-	-	-	-	800	800	800	800	800	800	800	800	-	6,400	8,500	2,100
	177,684	334,468	370,140	303,927	223,846	246,573	245,059	242,061	401,706	365,129	346,690	362,264	160,821	3,780,367	2,324,194	(1,456,173)
Depreciation																
6900 Depreciation Expense	2,355	2,355	2,869	2,526	2,526	2,526	2,526	2,526	2,526	2,526	2,526	2,526	-	30,313	18,100	(12,213)
	2,355	2,355	2,869	2,526	2,526	2,526	2,526	2,526	2,526	2,526	2,526	2,526	-	30,313	18,100	(12,213)
Interest																
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	2,433,336	5,674,299	7,273,840	6,069,334	4,697,047	4,981,852	5,038,180	5,001,742	7,131,010	6,670,558	6,416,337	5,945,234	2,989,784	70,322,552	62,693,493	(7,629,059)
Monthly Surplus (Deficit)	2,548,000	(1,573,298)	(1,537,191)	1,017,640	795,497	1,403,524	941,299	490,802	(624,991)	(146,282)	(378,997)	97,692	6,987,450	10,021,145	4,004,749	6,016,396

Pacific Coast Academy
Monthly Cash Flow/Forecast FY23-24
 Revised 12/11/23

ADA = 5464.20



	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
Cash Flow Adjustments																
Monthly Surplus (Deficit)	2,548,000	(1,573,298)	(1,537,191)	1,017,640	795,497	1,403,524	941,299	490,802	(624,991)	(146,282)	(378,997)	97,692	6,987,450	10,021,145		
Cash flows from operating activities																
Depreciation/Amortization	2,355	2,355	2,355	2,355	2,526	2,526	2,526	2,526	2,526	2,526	2,526	2,526	-	29,627		
Public Funding Receivables	245,954	-	585,756	(527,945)	-	-	2,938,688	-	-	-	-	-	(9,977,234)	(6,734,781)		
Grants and Contributions Rec.	250,759	-	-	-	-	-	-	-	-	-	-	-	-	250,759		
Due To/From Related Parties	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Prepaid Expenses	348,750	(476,269)	(126,390)	84,018	-	-	-	-	-	-	-	-	-	(169,892)		
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accounts Payable	(627,133)	(143,715)	749,816	242,931	-	-	-	-	-	-	-	-	2,989,784	3,211,682		
Accrued Expenses	(137,609)	1,793,816	(617,537)	2,324,227	-	-	-	-	-	-	-	-	-	3,362,897		
Deferred Revenue	(501)	(8,521)	(126,316)	675,398	-	-	-	-	-	-	-	-	-	540,060		
Cash flows from investing activities																
Purchases of Prop. And Equip.	-	-	(9,779)	172	-	-	-	-	-	-	-	-	-	(9,608)		
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from financing activities																
Proceeds from Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Payments on Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Proceeds(Payments) on Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total Change in Cash	2,630,574	(405,631)	(1,079,288)	3,818,795	798,023	1,406,050	3,882,513	493,328	(622,465)	(143,756)	(376,471)	100,218				
Cash, Beginning of Month	16,907,865	19,538,439	19,132,808	18,053,520	21,872,315	22,670,338	24,076,388	27,958,901	28,452,229	27,829,764	27,686,008	27,309,537				
Cash, End of Month	19,538,439	19,132,808	18,053,520	21,872,315	22,670,338	24,076,388	27,958,901	28,452,229	27,829,764	27,686,008	27,309,537	27,409,755				

Cert.	Instr.
49.9%	77.7%
7,942,853	-1,819,404

Pupil:Teacher Ratio	
22.39	:1

Pacific Coast Academy

Budget vs Actual

For the period ended October 31, 2023

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Revenues							
State Aid - Revenue Limit							
LCFF State Aid	\$ 4,943,229	\$ 4,929,129	\$ 14,100	\$ 15,378,934	\$ 10,405,938	\$ 4,972,996	\$ 54,768,097
Education Protection Account	29,256	-	29,256	242,352	242,352	1	969,406
In Lieu of Property Taxes	-	92,287	(92,287)	-	299,934	(299,934)	1,153,593
Total State Aid - Revenue Limit	4,972,485	5,021,416	(48,931)	15,621,286	10,948,224	4,673,062	56,891,096
Federal Revenue							
Special Education - Entitlement	-	54,529	(54,529)	-	115,117	(115,117)	605,879
Title I, Part A - Basic Low Income	-	-	-	-	156,827	(156,827)	627,306
Title II, Part A - Teacher Quality	-	-	-	-	26,751	(26,751)	107,002
Title III - Limited English	-	-	-	-	-	-	16,497
Other Federal Revenue	3,703,025	618,425	3,084,600	4,840,835	618,425	4,222,411	2,473,699
Prior Year Federal Revenue	(2,018,551)	-	(2,018,551)	69	-	69	-
Total Federal Revenue	1,684,474	672,954	1,011,520	4,840,904	917,119	3,923,786	3,830,383
Other State Revenue							
State Special Education	373,784	387,113	(13,329)	1,162,884	817,238	345,646	4,301,254
Mandated Cost	-	-	-	-	-	-	115,883
State Lottery	-	-	-	-	-	-	1,148,746
Prior Year Revenue	3,842	-	3,842	3,842	-	3,842	-
Other State Revenue	33,032	63,944	(30,911)	240,322	88,179	152,143	410,880
Total Other State Revenue	410,659	451,057	(40,398)	1,407,048	905,417	501,631	5,976,763
Other Local Revenue							
Interest Revenue	16,843	-	16,843	25,163	-	25,163	-
School Fundraising	2,514	-	2,514	11,556	-	11,556	-
Contributions, Unrestricted	-	-	-	2	-	2	-
Total Other Local Revenue	19,357	-	19,357	36,721	-	36,721	-
Total Revenues	\$ 7,086,974	\$ 6,145,426	\$ 941,548	\$ 21,905,960	\$ 12,770,760	\$ 9,135,200	\$ 66,698,242
Expenses							
Certificated Salaries							
Teachers' Salaries	\$ 1,601,796	\$ 1,590,052	\$ (11,743)	\$ 5,154,785	\$ 6,360,210	\$ 1,205,425	\$ 17,612,692
Teachers' Extra Duty/Stipends	278,432	213,389	(65,044)	876,561	853,554	(23,007)	2,530,029
Pupil Support Salaries	257,994	213,447	(44,548)	838,923	853,786	14,864	2,347,912
Administrators' Salaries	215,589	212,817	(2,772)	866,333	851,268	(15,065)	2,553,803
Other Certificated Salaries	127,877	88,589	(39,287)	402,543	354,357	(48,186)	974,482
Total Certificated Salaries	2,481,688	2,318,294	(163,394)	8,139,144	9,273,175	1,134,031	26,018,918
Classified Salaries							
Instructional Salaries	25,214	41,019	15,805	73,649	164,074	90,425	465,864
Support Salaries	148,549	126,722	(21,828)	542,090	506,888	(35,202)	1,515,846
Supervisors' and Administrators' Salaries	46,048	45,581	(468)	184,194	182,323	(1,871)	546,970
Clerical and Office Staff Salaries	162,336	133,579	(28,757)	611,190	534,317	(76,873)	1,602,952
Other Classified Salaries	38,853	15,739	(23,114)	134,446	62,955	(71,491)	188,865
Total Classified Salaries	421,001	362,639	(58,362)	1,545,569	1,450,558	(95,011)	4,320,498
Benefits							
State Teachers' Retirement System, certificated	453,431	442,794	(10,637)	1,485,259	1,771,176	285,917	4,969,613
OASDI/Medicare/Alternative, certificated posit	25,749	22,484	(3,265)	94,246	89,935	(4,311)	267,871
Medicare/Alternative, certificated positions	40,900	38,874	(2,026)	136,253	155,494	19,241	439,922
Health and Welfare Benefits, certificated positi	295,132	284,640	(10,492)	1,081,118	1,138,561	57,443	3,415,682
State Unemployment Insurance, certificated pc	1,663	9,825	8,162	7,527	39,298	31,771	196,490
Workers' Compensation Insurance, certificated	81,352	37,533	(43,819)	156,550	150,132	(6,417)	424,752
Other Benefits, certificated positions	-	34,360	34,360	-	137,441	137,441	388,845
Total Benefits	898,225	870,509	(27,716)	2,960,952	3,482,037	521,085	10,103,174
Books & Supplies							
Textbooks and Core Materials	10,428	6,800	(3,628)	83,846	27,200	(56,646)	81,600
School Supplies	348,793	328,949	(19,844)	2,190,485	1,814,318	(376,167)	8,090,959
Software	124,738	121,792	(2,946)	1,294,210	487,167	(807,043)	1,461,500
Office Expense	7,263	8,467	1,204	45,277	33,867	(11,410)	101,600
Business Meals	780	167	(613)	5,214	667	(4,547)	2,000
Noncapitalized Equipment	264,164	65,251	(198,913)	285,495	359,890	74,395	1,604,929
Total Books & Supplies	756,165	531,425	(224,740)	3,904,527	2,723,108	(1,181,418)	11,342,588
Subagreement Services							
Nursing	-	8	8	-	33	33	100
Special Education	160,139	166,508	6,369	299,447	666,033	366,586	1,998,100
Security	390	192	(199)	1,320	767	(554)	2,300

Pacific Coast Academy**Budget vs Actual**

For the period ended October 31, 2023

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Other Educational Consultants	934,347	224,343	(710,004)	2,906,190	1,237,362	(1,668,828)	5,518,021
Total Subagreement Services	1,094,877	391,051	(703,825)	3,206,958	1,904,196	(1,302,762)	7,518,521
Operations & Housekeeping							
Auto and Travel	7,963	4,775	(3,188)	27,438	19,100	(8,338)	57,300
Dues & Memberships	-	2,483	2,483	17,155	9,933	(7,222)	29,800
Insurance	41,344	41,250	(94)	247,538	165,000	(82,538)	495,000
Utilities	11,642	1,367	(10,276)	16,995	5,467	(11,528)	16,400
Communications	10,355	1,583	(8,771)	26,005	6,333	(19,671)	19,000
Postage and Shipping	1,761	1,725	(36)	6,518	6,900	382	20,700
Total Operations & Housekeeping	73,065	53,183	(19,881)	341,649	212,733	(128,915)	638,200
Facilities, Repairs & Other Leases							
Rent	38,753	33,000	(5,753)	152,492	132,000	(20,492)	396,000
Other Leases	258	950	692	2,167	3,800	1,633	11,400
Repairs and Maintenance	(1,151)	158	1,309	1,027	633	(394)	1,900
Total Facilities, Repairs & Other Leases	37,860	34,108	(3,752)	155,686	136,433	(19,253)	409,300
Professional/Consulting Services							
IT	1,796	608	(1,188)	3,318	2,433	(885)	7,300
Audit & Taxes	-	3,229	3,229	975	3,229	2,254	9,688
Legal	9,442	12,867	3,424	20,325	51,467	31,142	154,400
Professional Development	10,111	7,375	(2,736)	53,105	29,500	(23,605)	88,500
General Consulting	-	1,492	1,492	814	5,967	5,152	17,900
Special Activities/Field Trips	180,132	8,687	(171,445)	582,138	47,915	(534,223)	213,676
Bank Charges	-	758	758	-	3,033	3,033	9,100
Printing	-	67	67	2,949	267	(2,682)	800
Other Taxes and Fees	3,237	1,817	(1,421)	7,837	7,267	(570)	21,800
Payroll Service Fee	1,866	4,567	2,701	7,464	18,267	10,803	54,800
Management Fee	97,343	97,268	(75)	389,297	389,073	(224)	1,167,219
District Oversight Fee	-	50,214	50,214	106,488	109,482	2,994	568,911
County Fees	-	400	400	-	400	400	1,600
SPED Encroachment	-	-	-	11,511	-	(11,511)	-
Public Relations/Recruitment	-	708	708	-	2,833	2,833	8,500
Total Professional/Consulting Services	303,927	190,057	(113,870)	1,186,220	671,133	(515,087)	2,324,194
Depreciation							
Depreciation Expense	2,526	1,508	(1,018)	10,105	6,033	(4,072)	18,100
Total Depreciation	2,526	1,508	(1,018)	10,105	6,033	(4,072)	18,100
Total Expenses	\$ 6,069,334	\$ 4,752,776	\$ (1,316,558)	\$ 21,450,809	\$ 19,859,405	\$ (1,591,404)	\$ 62,693,493
Change in Net Assets	1,017,640	1,392,650	(375,010)	455,151	(7,088,646)	7,543,796	4,004,749
Net Assets, Beginning of Period	12,014,320			12,576,809			
Net Assets, End of Period	\$ 13,031,960			\$ 13,031,960			

Pacific Coast Academy

Statement of Financial Position

October 31, 2023

	Current Balance	Beginning Year Balance	YTD Change	YTD % Change
Assets				
Current Assets				
Cash & Cash Equivalents	\$ 21,872,315	\$ 16,907,865	\$ 4,964,450	\$ 0
Accounts Receivable	(3,452)	247,307	(250,759)	-101%
Public Funding Receivables	3,324,966	3,628,731	(303,765)	-8%
Prepaid Expenses	1,070,154	900,262	169,892	19%
Total Current Assets	26,263,983	21,684,165	4,579,818	21%
Long-Term Assets				
Property & Equipment, Net	211,915	211,726	189	0%
Deposits	999	999	-	0%
Total Long Term Assets	212,914	212,725	189	0%
Total Assets	\$ 26,476,897	\$ 21,896,890	\$ 4,580,006	21%
Liabilities				
Current Liabilities				
Accounts Payable	\$ 1,508,682	\$ 1,286,783	\$ 221,899	17%
Accrued Liabilities	4,618,651	1,255,754	3,362,897	268%
Deferred Revenue	7,317,603	6,777,543	540,060	8%
Total Current Liabilities	13,444,937	9,320,081	4,124,856	44%
Total Liabilities	13,444,937	9,320,081	4,124,856	44%
Total Net Assets	13,031,960	12,576,809	455,151	4%
Total Liabilities and Net Assets	\$ 26,476,897	\$ 21,896,890	\$ 4,580,006	21%

Pacific Coast Academy

Statement of Cash Flows

For the period ended October 31, 2023

	Month Ended 10/31/23	YTD Ended 10/31/23
Cash Flows from Operating Activities		
Change in Net Assets	\$ 1,017,640	\$ 455,151
Adjustments to reconcile change in net assets to net cash flows from operating activities:		
Depreciation	2,355	9,419
Decrease/(Increase) in Operating Assets:		
Public Funding Receivables	(527,945)	303,765
Grants, Contributions & Pledges Receivable	-	250,759
Prepaid Expenses	84,018	(169,892)
(Decrease)/Increase in Operating Liabilities:		
Accounts Payable	242,931	221,899
Accrued Expenses	2,324,227	3,362,897
Deferred Revenue	675,398	540,060
Total Cash Flows from Operating Activities	3,818,624	4,974,058
Cash Flows from Investing Activities		
Purchase of Property & Equipment	172	(9,608)
Total Cash Flows from Investing Activities	172	(9,608)
Change in Cash & Cash Equivalents	3,818,795	4,964,450
Cash & Cash Equivalents, Beginning of Period	18,053,520	16,907,865
Cash and Cash Equivalents, End of Period	\$ 21,872,315	\$ 21,872,315

Pacific Coast Academy

Accounts Payable Aging

October 31, 2023

Vendor Name	Invoice/Credit Number	Invoice Date	Date Due	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
1802 Jiu-Jitsu	106776-20231017	10/17/2023	11/16/2023	\$ 195	\$ -	\$ -	\$ -	\$ -	\$ 195
1802 Jiu-Jitsu	92958-20231017	10/17/2023	11/16/2023	390	-	-	-	-	390
Accelerate Education Incorporated	6365	10/19/2023	11/18/2023	1,156	-	-	-	-	1,156
Agility Kids, LLC	October 2023	10/9/2023	11/8/2023	1,481	-	-	-	-	1,481
All About Learning Press, Inc.	918673	10/16/2023	11/15/2023	139	-	-	-	-	139
All About Learning Press, Inc.	918674	10/16/2023	11/15/2023	167	-	-	-	-	167
All About Learning Press, Inc.	918675	10/16/2023	11/15/2023	364	-	-	-	-	364
All About Learning Press, Inc.	918676	10/16/2023	11/15/2023	259	-	-	-	-	259
All About Learning Press, Inc.	918692	10/17/2023	11/16/2023	62	-	-	-	-	62
All About Learning Press, Inc.	918705	10/18/2023	11/17/2023	182	-	-	-	-	182
Alliance Jiu Jitsu Carlsbad	1111	10/16/2023	11/15/2023	1,980	-	-	-	-	1,980
Allison Browning	315	10/20/2023	11/19/2023	50	-	-	-	-	50
Allison Browning	316	10/20/2023	11/19/2023	50	-	-	-	-	50
Allison Browning	317	10/20/2023	11/19/2023	50	-	-	-	-	50
Alyssa Rodas	103	10/17/2023	11/16/2023	600	-	-	-	-	600
Amanda Gifford	135	10/18/2023	11/17/2023	765	-	-	-	-	765
Amaris Kiefner	1016	10/16/2023	11/15/2023	940	-	-	-	-	940
Amazon Capital Services	119T-N1QH-1C9Y	10/20/2023	12/19/2023	(272)	-	-	-	-	(272)
Amazon Capital Services	14T4-4CN1-3NF6	10/20/2023	12/19/2023	35	-	-	-	-	35
Amazon Capital Services	1677-NDDR-3HRH	10/20/2023	12/19/2023	56	-	-	-	-	56
Amazon Capital Services	167Q-XD9X-6YCN	10/18/2023	12/17/2023	25	-	-	-	-	25
Amazon Capital Services	171F-X7NV-JGGD	10/23/2023	12/22/2023	(22)	-	-	-	-	(22)
Amazon Capital Services	17YN-CXNJ-4PJF	10/18/2023	12/17/2023	(6)	-	-	-	-	(6)
Amazon Capital Services	1CLH-FQT3-1117	10/16/2023	12/15/2023	3,570	-	-	-	-	3,570
Amazon Capital Services	1CLV-HHC7-CJRG	10/22/2023	12/21/2023	(17)	-	-	-	-	(17)
Amazon Capital Services	1CTH-L4DT-49CC	10/20/2023	12/19/2023	19	-	-	-	-	19
Amazon Capital Services	1DVJ-47WJ-11CJ	10/18/2023	12/17/2023	59	-	-	-	-	59
Amazon Capital Services	1GLD-1HFW-3WCT	10/20/2023	12/19/2023	107	-	-	-	-	107
Amazon Capital Services	1H1C-4G1X-1CWV	10/20/2023	12/19/2023	(14)	-	-	-	-	(14)
Amazon Capital Services	1HH3-N793-4TW3	10/18/2023	12/17/2023	27	-	-	-	-	27
Amazon Capital Services	1HH3-N793-7F33	10/19/2023	12/18/2023	15	-	-	-	-	15
Amazon Capital Services	1J6X-PKJR-6GXF	10/19/2023	12/18/2023	19	-	-	-	-	19
Amazon Capital Services	1K9V-HMNV-1K17	10/16/2023	12/15/2023	(27)	-	-	-	-	(27)
Amazon Capital Services	1PN3-WHY9-D4RH	10/22/2023	12/21/2023	(20)	-	-	-	-	(20)
Amazon Capital Services	1QCL-R1KR-H9F9	10/22/2023	12/21/2023	(11)	-	-	-	-	(11)
Amazon Capital Services	1R3P-33TF-9NM7	10/20/2023	12/19/2023	162	-	-	-	-	162
Amazon Capital Services	1RX4-7M1M-6PLR	10/18/2023	12/17/2023	75	-	-	-	-	75
Amazon Capital Services	1WRT-TR7X-4VDM	10/18/2023	12/17/2023	42	-	-	-	-	42
Amazon Capital Services	1XW1-KXYL-347F	10/18/2023	12/17/2023	(18)	-	-	-	-	(18)
Amazon Capital Services	1YGV-J1V9-4N1V	10/18/2023	12/17/2023	18	-	-	-	-	18
Anna Matuszczak	CM-002021	7/25/2023	8/24/2023	-	-	-	(40)	-	(40)
Anne Torti	003	10/16/2023	11/15/2023	1,104	-	-	-	-	1,104
Apple Inc	MA29685394	10/9/2023	11/8/2023	49	-	-	-	-	49

Pacific Coast Academy

Accounts Payable Aging

October 31, 2023

Vendor Name	Invoice/Credit Number	Invoice Date	Date Due	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
Archi Kapoor	259	10/17/2023	11/16/2023	199	-	-	-	-	199
Archi Kapoor	260	10/18/2023	11/17/2023	259	-	-	-	-	259
Archi Kapoor	261	10/18/2023	11/17/2023	219	-	-	-	-	219
Archi Kapoor	262	10/18/2023	11/17/2023	219	-	-	-	-	219
Archi Kapoor	263	10/18/2023	11/17/2023	289	-	-	-	-	289
Archi Kapoor	264	10/18/2023	11/17/2023	289	-	-	-	-	289
Archi Kapoor	265	10/18/2023	11/17/2023	99	-	-	-	-	99
Archi Kapoor	266	10/18/2023	11/17/2023	197	-	-	-	-	197
Archi Kapoor	267	10/18/2023	11/17/2023	339	-	-	-	-	339
Archi Kapoor	268	10/18/2023	11/17/2023	339	-	-	-	-	339
Archi Kapoor	269	10/18/2023	11/17/2023	339	-	-	-	-	339
Archi Kapoor	270	10/18/2023	11/17/2023	339	-	-	-	-	339
Art and Wilderness Institute LLC	AWIFLLPCA23-1	10/19/2023	11/18/2023	2,330	-	-	-	-	2,330
Art of Problem Solving	INV2306143	10/19/2023	11/18/2023	96	-	-	-	-	96
Art With Larisse	7100	10/16/2023	11/15/2023	1,451	-	-	-	-	1,451
Art With Larisse	7101	10/18/2023	11/17/2023	3,375	-	-	-	-	3,375
ASU Preparatory Academy	INV05207	9/12/2023	10/12/2023	-	800	-	-	-	800
Bach To Rock	CA-0005	10/19/2023	11/18/2023	322	-	-	-	-	322
Bach To Rock	CA-0006	10/19/2023	11/18/2023	322	-	-	-	-	322
Beautiful Feet Books, Inc.	21827	10/18/2023	11/17/2023	177	-	-	-	-	177
Beautiful Feet Books, Inc.	21828	10/19/2023	11/18/2023	254	-	-	-	-	254
Beautiful Feet Books, Inc.	21835	10/20/2023	11/19/2023	46	-	-	-	-	46
Big Little Ones, LLC	3310	10/18/2023	10/18/2023	-	104	-	-	-	104
Big Little Ones, LLC	3312	10/18/2023	10/18/2023	-	245	-	-	-	245
Blue Shield of California	232890201364	10/16/2023	11/1/2023	205,069	-	-	-	-	205,069
BookShark	BI0028092	8/30/2023	9/29/2023	-	-	70	-	-	70
BookShark	BI0028122	8/30/2023	9/29/2023	-	-	194	-	-	194
BookShark	BI0028240	8/31/2023	9/30/2023	-	-	32	-	-	32
BookShark	BI0028289	8/31/2023	9/30/2023	-	-	279	-	-	279
BookShark	BI0028369	9/1/2023	10/1/2023	-	6	-	-	-	6
BookShark	BI0028438	9/1/2023	10/1/2023	-	59	-	-	-	59
BookShark	BI0028535	9/5/2023	10/5/2023	-	349	-	-	-	349
BookShark	BI0028824	9/6/2023	10/6/2023	-	254	-	-	-	254
BookShark	BI0029016	9/8/2023	10/8/2023	-	429	-	-	-	429
BookShark	BI0029017	9/8/2023	10/8/2023	-	620	-	-	-	620
BookShark	BI0029020	9/8/2023	10/8/2023	-	279	-	-	-	279
BookShark	BI0029101	9/8/2023	10/8/2023	-	10	-	-	-	10
BookShark	BI0029233	9/12/2023	10/12/2023	-	142	-	-	-	142
BookShark	BI0029238	9/12/2023	10/12/2023	-	303	-	-	-	303
BookShark	BI0029241	9/12/2023	10/12/2023	-	170	-	-	-	170
BookShark	BI0029451	9/14/2023	10/14/2023	-	34	-	-	-	34
BookShark	BI0029640	9/19/2023	10/19/2023	-	269	-	-	-	269
BookShark	BI0029642	9/19/2023	10/19/2023	-	34	-	-	-	34

Pacific Coast Academy

Accounts Payable Aging

October 31, 2023

Vendor Name	Invoice/Credit Number	Invoice Date	Date Due	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
BookShark	BI0029725	9/20/2023	10/20/2023	-	39	-	-	-	39
BookShark	BI0029752	9/20/2023	10/20/2023	-	331	-	-	-	331
BookShark	BI0029888	9/22/2023	10/22/2023	-	11	-	-	-	11
BookShark	BI0029908	9/22/2023	10/22/2023	-	11	-	-	-	11
BookShark	BI0029919	9/22/2023	10/22/2023	-	11	-	-	-	11
BookShark	BI0030395	10/3/2023	11/2/2023	73	-	-	-	-	73
BookShark	BI0030756	10/16/2023	11/15/2023	148	-	-	-	-	148
BookShark	BI0030855	10/18/2023	11/17/2023	85	-	-	-	-	85
BookShark	BI0030930	10/20/2023	11/19/2023	547	-	-	-	-	547
Breakthrough Sports	102023a	10/19/2023	11/18/2023	229	-	-	-	-	229
Breakthrough Sports	102023b	10/19/2023	11/18/2023	229	-	-	-	-	229
Cadence Dance Project Inc	83	10/14/2023	11/13/2023	3,400	-	-	-	-	3,400
Calming Bee	1989	10/21/2023	11/20/2023	948	-	-	-	-	948
Chelsea Mukisa	MUKI092923	9/29/2023	9/29/2023	-	-	838	-	-	838
Children's Acting School & Theatre, Inc.	093023A	10/17/2023	11/16/2023	196	-	-	-	-	196
Children's Acting School & Theatre, Inc.	093023B	10/17/2023	11/16/2023	196	-	-	-	-	196
Christina A. Barber	170	10/6/2023	11/5/2023	1,037	-	-	-	-	1,037
Christina Reaber	4	10/17/2023	11/16/2023	3,645	-	-	-	-	3,645
City of Vista	10-0172023	10/17/2023	11/16/2023	71	-	-	-	-	71
Cortica Behavioral Health, Inc	6781766	10/14/2023	10/31/2023	261	-	-	-	-	261
Cortica Behavioral Health, Inc	6781767	10/14/2023	10/31/2023	87	-	-	-	-	87
Cortica Behavioral Health, Inc	6781793	10/14/2023	10/31/2023	630	-	-	-	-	630
Cortica Behavioral Health, Inc	6781794	10/14/2023	10/31/2023	174	-	-	-	-	174
Cortica Behavioral Health, Inc	6781803	10/14/2023	10/31/2023	435	-	-	-	-	435
Cortica Behavioral Health, Inc	6781824	10/14/2023	10/31/2023	753	-	-	-	-	753
Cortica Behavioral Health, Inc	6781883	10/14/2023	10/31/2023	87	-	-	-	-	87
CrunchLabs, LLC	SHOP22169099611	10/16/2023	11/15/2023	323	-	-	-	-	323
CrunchLabs, LLC	SHOP22169100211	10/16/2023	11/15/2023	323	-	-	-	-	323
CrunchLabs, LLC	SHOP22169101011	10/16/2023	11/15/2023	323	-	-	-	-	323
CrunchLabs, LLC	SHOP22169101511	10/16/2023	11/15/2023	324	-	-	-	-	324
Dancing Keys Music Studio, LLC	11700	10/19/2023	11/18/2023	249	-	-	-	-	249
Dancing Keys Music Studio, LLC	11708	10/19/2023	11/18/2023	224	-	-	-	-	224
David Crowle	00458	10/20/2023	11/20/2023	240	-	-	-	-	240
David Crowle	00479-R	10/11/2023	11/11/2023	180	-	-	-	-	180
David Crowle	00487	10/21/2023	11/20/2023	120	-	-	-	-	120
David Trask	1018232	10/18/2023	11/17/2023	400	-	-	-	-	400
Delta Dental Insurance Company	BE005777053	11/1/2023	12/1/2023	2,275	-	-	-	-	2,275
Delta Dental of California	BE005775441	11/1/2023	12/1/2023	13,061	-	-	-	-	13,061
Demme Learning	S003172	10/23/2023	12/22/2023	63	-	-	-	-	63
Diane Felthous	177	10/20/2023	11/19/2023	160	-	-	-	-	160
Diane Felthous	178	10/20/2023	11/19/2023	160	-	-	-	-	160
Diane Felthous	179	10/20/2023	11/19/2023	160	-	-	-	-	160
Diane Felthous	180	10/20/2023	11/19/2023	160	-	-	-	-	160

Pacific Coast Academy

Accounts Payable Aging

October 31, 2023

Vendor Name	Invoice/Credit Number	Invoice Date	Date Due	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
Diane Felthous	181	10/23/2023	11/22/2023	160	-	-	-	-	160
Diane Felthous	182	10/23/2023	11/22/2023	160	-	-	-	-	160
Diane Felthous	183	10/23/2023	11/22/2023	160	-	-	-	-	160
Drawn2Art San Diego Inc.	PCA102023	10/19/2023	11/18/2023	1,837	-	-	-	-	1,837
DS Arts Studio & Gallery	1-OCT2023	10/15/2023	11/14/2023	2,280	-	-	-	-	2,280
eat2explore	890	10/12/2023	11/11/2023	105	-	-	-	-	105
eat2explore	891	10/15/2023	11/14/2023	168	-	-	-	-	168
EDMC	PCA 2023-20	10/17/2023	11/16/2023	82	-	-	-	-	82
Elemental Science	IN-5933	8/31/2023	9/30/2023	-	-	107	-	-	107
Elemental Science	IN-6141	10/21/2023	11/20/2023	18	-	-	-	-	18
Evan-Moor Educational Publisher	INV379477	10/16/2023	11/15/2023	130	-	-	-	-	130
Evan-Moor Educational Publisher	INV379478	10/16/2023	11/15/2023	130	-	-	-	-	130
Evan-Moor Educational Publisher	INV379763	10/20/2023	11/19/2023	95	-	-	-	-	95
Explorer Amigos LLC	2	10/21/2023	11/20/2023	1,235	-	-	-	-	1,235
Family Karate	JH1023	10/18/2023	11/17/2023	150	-	-	-	-	150
Floaties Swim School	5256	10/1/2023	10/31/2023	83	-	-	-	-	83
Floaties Swim School	5257	10/1/2023	10/31/2023	83	-	-	-	-	83
Fusion Dance San Diego	12	10/1/2023	10/31/2023	90	-	-	-	-	90
Gathered Oak	203	10/14/2023	11/13/2023	9,540	-	-	-	-	9,540
Gathered Oak	204	10/16/2023	11/15/2023	373	-	-	-	-	373
Gemstone Gymnastics LLC	1311	10/16/2023	11/15/2023	2,039	-	-	-	-	2,039
Generation Genius, Inc	GG209167	10/18/2023	11/17/2023	299	-	-	-	-	299
Generation Genius, Inc	GG209178	10/18/2023	11/17/2023	299	-	-	-	-	299
Generation Genius, Inc	GG209242	10/18/2023	11/17/2023	225	-	-	-	-	225
Generation Genius, Inc	GG209250	10/18/2023	11/17/2023	299	-	-	-	-	299
Generation Genius, Inc	GG209526	10/19/2023	11/18/2023	225	-	-	-	-	225
Generation Genius, Inc	GG210153	10/23/2023	11/22/2023	225	-	-	-	-	225
Generation Genius, Inc	GG210158	10/23/2023	11/22/2023	299	-	-	-	-	299
Gracie Barra Encinitas	101923	10/19/2023	11/18/2023	237	-	-	-	-	237
Gracie Barra Encinitas	102023	10/19/2023	11/18/2023	198	-	-	-	-	198
Gracie Barra Encinitas	191023	10/19/2023	11/18/2023	237	-	-	-	-	237
Gracie Barra San Diego	GB72-102023	10/17/2023	11/16/2023	440	-	-	-	-	440
Gracie South Bay Jiu-Jitsu	10102023	10/10/2023	11/9/2023	3,615	-	-	-	-	3,615
Gregory A. Lane	735862	10/17/2023	11/16/2023	1,400	-	-	-	-	1,400
Harbottle Law Group	5529	10/10/2023	11/9/2023	3,467	-	-	-	-	3,467
High School Math Live	1023231	10/23/2023	11/22/2023	3,190	-	-	-	-	3,190
History Unboxed LLC	wc-20390HU	10/20/2023	11/19/2023	309	-	-	-	-	309
History Unboxed LLC	wc-20418HU	10/20/2023	11/19/2023	185	-	-	-	-	185
Home Science Tools	000539557	10/16/2023	11/15/2023	60	-	-	-	-	60
Home Science Tools	000539954	10/17/2023	11/16/2023	117	-	-	-	-	117
Home Science Tools	000539955	10/17/2023	11/16/2023	58	-	-	-	-	58
Home Science Tools	000539956	10/17/2023	11/16/2023	53	-	-	-	-	53
Homeschool Enrichment Centers, Inc.	PCA-2023-1004	10/14/2023	11/13/2023	544	-	-	-	-	544

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Homeschool Enrichment Centers, Inc.	PCA-2023-301-CM	9/22/2023	10/22/2023	-	(136)	-	-	-	(136)
Homeschool Enrichment Centers, Inc.	PCA-2023-301-CM2	9/28/2023	10/28/2023	-	(68)	-	-	-	(68)
Homeschool Enrichment Services LLC	PCA-2023-303	10/13/2023	11/12/2023	443	-	-	-	-	443
Homeschool In A Box Inc. DBA Crafty Sc	51183	10/18/2023	10/18/2023	-	275	-	-	-	275
Horse Savvy Training	EM082023	10/4/2023	11/3/2023	110	-	-	-	-	110
Icetown Carlsbad	187188	10/1/2023	10/31/2023	105	-	-	-	-	105
Institute for Excellence in Writing	1075343	10/18/2023	11/17/2023	94	-	-	-	-	94
Institute for Excellence in Writing	1075417	10/18/2023	11/17/2023	114	-	-	-	-	114
Institute for Excellence in Writing	1075756	10/19/2023	11/19/2023	217	-	-	-	-	217
Institute for Excellence in Writing	1076295	10/23/2023	11/23/2023	38	-	-	-	-	38
Intro 2 Skateboarding LLC	175	10/10/2023	11/9/2023	400	-	-	-	-	400
JacKris Publishing, LLC	18732	10/19/2023	11/18/2023	26	-	-	-	-	26
JacKris Publishing, LLC	18733	10/19/2023	11/18/2023	26	-	-	-	-	26
JacKris Publishing, LLC	18748	10/23/2023	11/22/2023	24	-	-	-	-	24
JacKris Publishing, LLC	18749	10/23/2023	11/22/2023	24	-	-	-	-	24
Jeniece Harris	ET1023	10/17/2023	11/16/2023	300	-	-	-	-	300
Jeniece Harris	GT1023	10/17/2023	11/16/2023	300	-	-	-	-	300
Jeniece Harris	KT1023	10/17/2023	11/16/2023	300	-	-	-	-	300
Jessica Moller	210030	10/18/2023	11/17/2023	350	-	-	-	-	350
JN Music Studio	INV 1007	10/17/2023	11/16/2023	480	-	-	-	-	480
Kaiser Foundation Health Plan Inc.	116100237769	10/13/2023	11/13/2023	98,500	-	-	-	-	98,500
Kaiser Foundation Health Plan Inc.	174831537758	10/13/2023	11/13/2023	4,928	-	-	-	-	4,928
Kaiser Foundation Health Plan Inc.	509502337795	10/13/2023	11/13/2023	5,544	-	-	-	-	5,544
Kaiser Foundation Health Plan Inc.	770208737781	10/13/2023	11/13/2023	11,951	-	-	-	-	11,951
Kaiser Foundation Health Plan Inc.	852786537719	10/13/2023	11/13/2023	131,633	-	-	-	-	131,633
Kaiser Foundation Health Plan Inc.	880915137776	10/13/2023	11/13/2023	116,550	-	-	-	-	116,550
Kelly Long	PAC-2023-132624	10/10/2023	11/9/2023	550	-	-	-	-	550
Kelly Long	PAC-2023-132627	10/10/2023	11/9/2023	550	-	-	-	-	550
Kelly Trump	26	10/20/2023	11/19/2023	250	-	-	-	-	250
Kristal Molina	3	10/16/2023	11/15/2023	6,075	-	-	-	-	6,075
Kristal Molina	4	10/16/2023	11/15/2023	6,700	-	-	-	-	6,700
Kristal Molina	5	10/16/2023	11/15/2023	345	-	-	-	-	345
Kristal Molina	6	10/17/2023	11/16/2023	1,675	-	-	-	-	1,675
Kumon	1048	9/29/2023	10/29/2023	-	325	-	-	-	325
Kumon	1050	10/3/2023	11/2/2023	160	-	-	-	-	160
Kumon	1051	10/3/2023	11/2/2023	160	-	-	-	-	160
Kumon	1052	10/3/2023	11/2/2023	160	-	-	-	-	160
Kumon	1053	10/3/2023	11/2/2023	325	-	-	-	-	325
Lakeshore	416616101723	10/17/2023	11/16/2023	590	-	-	-	-	590
Lakeshore	416993101723	10/17/2023	11/16/2023	126	-	-	-	-	126
Lakeshore	422090101823	10/18/2023	11/17/2023	232	-	-	-	-	232
Learning Without Tears	INV193123	10/18/2023	11/17/2023	58	-	-	-	-	58
Legion American Jiu-Jitsu, LLC	026	10/17/2023	11/16/2023	1,200	-	-	-	-	1,200

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LEGO Education	1190581705	10/17/2023	12/16/2023	431	-	-	-	-	431
Leslie Curtis	LWLLCAW1102	10/13/2023	11/12/2023	22,273	-	-	-	-	22,273
Lieras Piano Studio	2023-9	10/20/2023	11/19/2023	195	-	-	-	-	195
Lighthouse Therapy LLC	192	10/2/2023	11/16/2023	91,623	-	-	-	-	91,623
Linda Hamby	1-Oct-23	10/16/2023	11/15/2023	2,400	-	-	-	-	2,400
Little Passports, Inc.	IN-0000996792	10/17/2023	11/16/2023	323	-	-	-	-	323
Little Passports, Inc.	IN-0000996796	10/17/2023	11/16/2023	451	-	-	-	-	451
Little Passports, Inc.	IN-0000996797	10/17/2023	11/16/2023	182	-	-	-	-	182
Little Passports, Inc.	IN-0000996808	10/19/2023	11/18/2023	349	-	-	-	-	349
Logic of English	SI-193386	10/13/2023	11/12/2023	119	-	-	-	-	119
Logic of English	SI-193391	10/13/2023	11/12/2023	210	-	-	-	-	210
Logic of English	SI-193661	10/17/2023	11/16/2023	19	-	-	-	-	19
Logic of English	SI-193693	10/17/2023	11/16/2023	110	-	-	-	-	110
Logic of English	SI-193905	10/20/2023	11/19/2023	12	-	-	-	-	12
Lucy Conway	10-22-23	10/22/2023	11/21/2023	9,385	-	-	-	-	9,385
Lynne-Marie Friedrichs	706	10/18/2023	11/17/2023	180	-	-	-	-	180
M27 Solutions LLC dba Holistic Baseball	101901	10/19/2023	11/18/2023	1,137	-	-	-	-	1,137
Mad Dog Math	4872	10/18/2023	11/17/2023	76	-	-	-	-	76
Marisa Donnelly	1814	10/17/2023	11/16/2023	800	-	-	-	-	800
Marnie Young	PCA0046	9/30/2023	10/30/2023	-	12,537	-	-	-	12,537
Martial Art Concepts LLC	101623	10/16/2023	11/15/2023	149	-	-	-	-	149
Mary Schmid	SCHM102023	10/20/2023	10/20/2023	-	117	-	-	-	117
Mathnasium of Temecula	Juarez2023-02	10/16/2023	11/15/2023	319	-	-	-	-	319
MEL Science U.S., LLC	EE2023101717	10/17/2023	11/16/2023	485	-	-	-	-	485
MEL Science U.S., LLC	JS2023101908	10/19/2023	11/18/2023	485	-	-	-	-	485
Mesa Rim Climbing Centers	tt001	10/5/2023	11/4/2023	6,885	-	-	-	-	6,885
Michael Bottomley	076	10/23/2023	11/22/2023	600	-	-	-	-	600
Milly Haynes	3003	10/20/2023	11/19/2023	720	-	-	-	-	720
Moving Beyond the Page	286716	10/17/2023	11/16/2023	492	-	-	-	-	492
Moving Beyond the Page	286717	10/17/2023	11/16/2023	255	-	-	-	-	255
Moving Beyond the Page	286787	10/19/2023	11/18/2023	43	-	-	-	-	43
Mutual of Omaha	001600573585	10/17/2023	11/1/2023	5,138	-	-	-	-	5,138
Nicole the Math Lady, LLC.	7617	10/23/2023	12/22/2023	99	-	-	-	-	99
Nicole the Math Lady, LLC.	7618	10/23/2023	12/22/2023	149	-	-	-	-	149
Oak Meadow Inc	143643	10/10/2023	11/9/2023	136	-	-	-	-	136
Oceanside Gymnastics	Freisner1-2324	10/17/2023	11/16/2023	271	-	-	-	-	271
Oceanside Gymnastics	Williams2-2324	10/17/2023	11/16/2023	108	-	-	-	-	108
ODP Business Solutions LLC	331488407001	10/16/2023	11/15/2023	142	-	-	-	-	142
ODP Business Solutions LLC	331488479001	10/16/2023	11/15/2023	6	-	-	-	-	6
ODP Business Solutions LLC	332932584001	10/18/2023	11/22/2023	32	-	-	-	-	32
ODP Business Solutions LLC	333236528001	10/16/2023	11/15/2023	39	-	-	-	-	39
ODP Business Solutions LLC	333303507001	10/14/2023	11/15/2023	33	-	-	-	-	33
ODP Business Solutions LLC	333703736001	10/16/2023	11/15/2023	77	-	-	-	-	77

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ODP Business Solutions LLC	335915085001	10/11/2023	11/15/2023	64	-	-	-	-	64
ODP Business Solutions LLC	335915086001	10/11/2023	11/15/2023	12	-	-	-	-	12
ODP Business Solutions LLC	336507530001	10/13/2023	11/15/2023	16	-	-	-	-	16
ODP Business Solutions LLC	336553627001	10/18/2023	11/22/2023	3	-	-	-	-	3
ODP Business Solutions LLC	336553628001	10/18/2023	11/22/2023	49	-	-	-	-	49
ODP Business Solutions LLC	336553629001	10/18/2023	11/22/2023	9	-	-	-	-	9
ODP Business Solutions LLC	337966878001	10/19/2023	11/22/2023	27	-	-	-	-	27
ODP Business Solutions LLC	337999986001	10/18/2023	11/22/2023	56	-	-	-	-	56
ODP Business Solutions LLC	338107363001	10/18/2023	11/22/2023	53	-	-	-	-	53
Outschool, Inc.	12345721248	10/16/2023	11/15/2023	75	-	-	-	-	75
Outschool, Inc.	12345721447	10/23/2023	11/22/2023	25	-	-	-	-	25
Outschool, Inc.	12345721449	10/23/2023	11/22/2023	24	-	-	-	-	24
Outschool, Inc.	12345721450	10/23/2023	11/22/2023	45	-	-	-	-	45
Outschool, Inc.	12345721451	10/23/2023	11/22/2023	44	-	-	-	-	44
Outschool, Inc.	12345721452	10/23/2023	11/22/2023	30	-	-	-	-	30
Outschool, Inc.	12345721453	10/23/2023	11/22/2023	64	-	-	-	-	64
Outschool, Inc.	12345721456	10/23/2023	11/22/2023	80	-	-	-	-	80
Outschool, Inc.	12345721457	10/23/2023	11/22/2023	60	-	-	-	-	60
Outschool, Inc.	12345721458	10/23/2023	11/22/2023	40	-	-	-	-	40
Outschool, Inc.	12345721459	10/23/2023	11/22/2023	96	-	-	-	-	96
Outside the Box Creation, LLC	3848	10/20/2023	11/19/2023	267	-	-	-	-	267
Paint Box Art Studio	1072	10/18/2023	11/17/2023	450	-	-	-	-	450
Paper Moon Music	0679 October 2023	10/18/2023	11/17/2023	88	-	-	-	-	88
Paper Moon Music	0680 October 2023	10/18/2023	11/17/2023	44	-	-	-	-	44
Patrick Hinke	106	10/22/2023	11/21/2023	2,367	-	-	-	-	2,367
Peace of Mind Swimming, LLC	2076	10/17/2023	11/16/2023	560	-	-	-	-	560
PMA of Encinitas LLC	PMAenc112	10/12/2023	11/11/2023	1,072	-	-	-	-	1,072
Pointwest Innovations Corporation	2497	10/11/2023	11/10/2023	15,270	-	-	-	-	15,270
Polodeo Ranch LLC	2023-1	10/23/2023	11/22/2023	100	-	-	-	-	100
Polodeo Ranch LLC	2023-2	10/23/2023	11/22/2023	200	-	-	-	-	200
Power of Leverage Brazilian Jiu Jitsu	190	10/23/2023	11/22/2023	65	-	-	-	-	65
Power of Leverage Brazilian Jiu Jitsu	192	10/23/2023	11/22/2023	65	-	-	-	-	65
Professional Tutors of America	95180	10/19/2023	11/3/2023	2,030	-	-	-	-	2,030
Provenance	1436	4/1/2020	5/1/2020	-	-	-	-	3,301	3,301
Provenance	1646	5/19/2020	5/19/2020	-	-	-	-	44,660	44,660
Provenance	1782	6/11/2020	6/11/2020	-	-	-	-	24,280	24,280
Provenance	1873	6/24/2020	6/24/2020	-	-	-	-	14,004	14,004
Provenance	1901	6/25/2020	6/25/2020	-	-	-	-	56,532	56,532
Provenance	2694	6/15/2020	6/15/2020	-	-	-	-	15,250	15,250
Provenance	2705	6/15/2020	6/15/2020	-	-	-	-	15,629	15,629
Provenance	2907	7/1/2020	7/1/2020	-	-	-	-	80,307	80,307
Provenance	2955	7/2/2020	7/2/2020	-	-	-	-	7,350	7,350
Provenance	3062	7/15/2020	7/15/2020	-	-	-	-	43,607	43,607

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Provenance	3109	7/30/2020	7/30/2020	-	-	-	-	2,800	2,800
Provenance	3550	9/22/2020	9/22/2020	-	-	-	-	1,141	1,141
Provenance	3627	10/7/2020	11/6/2020	-	-	-	-	1,600	1,600
Provenance	3692	10/21/2020	11/21/2020	-	-	-	-	130	130
Provenance	3784	10/27/2020	10/27/2020	-	-	-	-	10,710	10,710
Provenance	3812	10/30/2020	10/30/2020	-	-	-	-	12,236	12,236
Provenance	3830	11/9/2020	12/9/2020	-	-	-	-	5,418	5,418
Provenance	3905	11/16/2020	12/16/2020	-	-	-	-	100	100
Provenance	3919	11/16/2020	12/16/2020	-	-	-	-	49,172	49,172
Provenance	4149	12/16/2020	12/16/2020	-	-	-	-	500	500
Provenance	4159	11/30/2020	12/30/2020	-	-	-	-	275	275
Provenance	4162	12/18/2020	12/18/2020	-	-	-	-	504	504
Provenance	4176	12/18/2020	1/17/2021	-	-	-	-	12,566	12,566
Provenance	4317	1/19/2021	2/18/2021	-	-	-	-	400	400
Provenance	4329	1/19/2021	2/18/2021	-	-	-	-	673	673
Provenance	4344	1/19/2021	2/18/2021	-	-	-	-	10,374	10,374
Provenance	4356	1/20/2021	2/19/2021	-	-	-	-	1,250	1,250
Provenance	4366	1/20/2021	2/19/2021	-	-	-	-	1,316	1,316
Provenance	4372	1/20/2021	2/19/2021	-	-	-	-	6,148	6,148
Provenance	4417	1/28/2021	2/27/2021	-	-	-	-	4,706	4,706
Provenance	4425	1/28/2021	2/27/2021	-	-	-	-	141	141
Provenance	4434	1/28/2021	2/27/2021	-	-	-	-	12,650	12,650
Provenance	4439	1/29/2021	2/28/2021	-	-	-	-	650	650
Provenance	4442	1/29/2021	2/28/2021	-	-	-	-	275	275
Provenance	4443	1/29/2021	2/28/2021	-	-	-	-	48	48
Provenance	4457	2/2/2021	3/4/2021	-	-	-	-	21,140	21,140
Provenance	4491	2/11/2021	3/13/2021	-	-	-	-	2,300	2,300
Provenance	4583	2/18/2021	3/20/2021	-	-	-	-	4,306	4,306
Provenance	4593	2/23/2021	3/25/2021	-	-	-	-	54	54
Provenance	4595	2/23/2021	3/25/2021	-	-	-	-	732	732
Provenance	4619	2/25/2021	3/27/2021	-	-	-	-	301	301
Provenance	4621	2/25/2021	3/27/2021	-	-	-	-	139	139
Provenance	4622	2/25/2021	3/27/2021	-	-	-	-	72	72
Provenance	4625	2/26/2021	3/28/2021	-	-	-	-	48	48
Provenance	4648	3/12/2021	4/11/2021	-	-	-	-	48	48
Provenance	4676	3/16/2021	4/15/2021	-	-	-	-	100	100
Provenance	4761	3/23/2021	4/22/2021	-	-	-	-	4,614	4,614
Provenance	4766	3/25/2021	4/24/2021	-	-	-	-	10,094	10,094
Provenance	4774	3/26/2021	4/25/2021	-	-	-	-	4,225	4,225
Provenance	4793	3/30/2021	4/29/2021	-	-	-	-	41	41
Provenance	4799	3/31/2021	4/30/2021	-	-	-	-	650	650
Provenance	4807	3/31/2021	4/30/2021	-	-	-	-	2,465	2,465
Provenance	4830	4/12/2021	5/12/2021	-	-	-	-	945	945

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Provenance	4927	4/21/2021	5/21/2021	-	-	-	-	14	14
Provenance	5037	5/18/2021	6/17/2021	-	-	-	-	4,772	4,772
Provenance	PROV041321	4/13/2021	4/13/2021	-	-	-	-	3,650	3,650
Rachel Bertoch	2023-OCT	10/21/2023	11/20/2023	595	-	-	-	-	595
Rachel Robinson	18	10/22/2023	11/21/2023	400	-	-	-	-	400
Rainbow Resource Center	4191020-A	10/16/2023	11/15/2023	25	-	-	-	-	25
Rainbow Resource Center	4227785	10/17/2023	11/16/2023	22	-	-	-	-	22
Rainbow Resource Center	4229514	10/17/2023	11/16/2023	141	-	-	-	-	141
Rainbow Resource Center	4229874	10/18/2023	11/17/2023	22	-	-	-	-	22
Rainbow Resource Center	4229878	10/18/2023	11/17/2023	22	-	-	-	-	22
Rainbow Resource Center	4232015	10/18/2023	11/17/2023	25	-	-	-	-	25
Rainbow Resource Center	4232095	10/18/2023	11/17/2023	39	-	-	-	-	39
Rainbow Resource Center	4232329	10/19/2023	11/18/2023	142	-	-	-	-	142
Rainbow Resource Center	4232330	10/19/2023	11/18/2023	133	-	-	-	-	133
Rainbow Resource Center	4232491	10/19/2023	11/18/2023	200	-	-	-	-	200
Rainbow Resource Center	4232517	10/19/2023	11/18/2023	171	-	-	-	-	171
Rainbow Resource Center	4233233	10/20/2023	11/19/2023	221	-	-	-	-	221
Rainbow Resource Center	4233236	10/20/2023	11/19/2023	171	-	-	-	-	171
Rainbow Resource Center	4233357	10/20/2023	11/19/2023	200	-	-	-	-	200
Rainbow Resource Center	4234624	10/23/2023	11/22/2023	59	-	-	-	-	59
Rainbow Resource Center	4234626	10/23/2023	11/22/2023	60	-	-	-	-	60
Ramona Saunders	PCA.23-05	10/16/2023	11/15/2023	45	-	-	-	-	45
Randall Music School	308	10/17/2023	11/16/2023	145	-	-	-	-	145
Randall Music School	309	10/17/2023	11/16/2023	387	-	-	-	-	387
Rebecca Zimmer Huber	101023	10/23/2023	11/22/2023	360	-	-	-	-	360
Rebecca Zimmer Huber	931023	9/30/2023	10/30/2023	-	240	-	-	-	240
Redline Athletics 4S Ranch	CKimSept2023	10/16/2023	11/15/2023	119	-	-	-	-	119
Redline Athletics 4S Ranch	EKimSept2023	10/16/2023	11/15/2023	119	-	-	-	-	119
Redline Athletics 4S Ranch	ElliotBaeSept2023	10/16/2023	11/15/2023	179	-	-	-	-	179
Redline Athletics 4S Ranch	EmilyLinSept2023	10/16/2023	11/15/2023	179	-	-	-	-	179
Redline Athletics 4S Ranch	JoyWendlerSept2023	10/16/2023	11/15/2023	179	-	-	-	-	179
Redline Athletics 4S Ranch	KFulenwiderSept2023	10/16/2023	11/15/2023	179	-	-	-	-	179
Redline Athletics 4S Ranch	KMackeySept2023	10/16/2023	11/15/2023	229	-	-	-	-	229
Redline Athletics 4S Ranch	LWendlerSept2023	10/16/2023	11/15/2023	179	-	-	-	-	179
Redline Athletics 4S Ranch	MaisyMcArthurSept2023	10/16/2023	11/15/2023	179	-	-	-	-	179
Redline Athletics 4S Ranch	MMcArthurSept2023	10/16/2023	11/15/2023	179	-	-	-	-	179
Redline Athletics 4S Ranch	NBaeSept2023	10/16/2023	11/15/2023	179	-	-	-	-	179
Reshma Solbach	7009	10/22/2023	11/21/2023	3,370	-	-	-	-	3,370
Rock Creek Enrichment Center	20238158	10/6/2023	11/5/2023	695	-	-	-	-	695
Rock Creek Enrichment Center	20238159	10/6/2023	11/5/2023	660	-	-	-	-	660
Rock Creek Enrichment Center	20238161	10/6/2023	11/5/2023	900	-	-	-	-	900
Rock Creek Enrichment Center	20238162	10/6/2023	11/5/2023	780	-	-	-	-	780
Rock Creek Enrichment Center	20238163	10/6/2023	11/5/2023	521	-	-	-	-	521

Pacific Coast Academy

Accounts Payable Aging

October 31, 2023

Vendor Name	Invoice/Credit Number	Invoice Date	Date Due	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
Safe Swim Academy	SSA173-23	10/18/2023	11/17/2023	360	-	-	-	-	360
Samantha Hoffman	33	9/30/2023	10/30/2023	-	1,960	-	-	-	1,960
San Diego Academy of Ballet & Ballet T	0001997	10/19/2023	10/19/2023	-	105	-	-	-	105
San Diego Academy of Ballet & Ballet T	0001998	10/20/2023	10/20/2023	-	415	-	-	-	415
San Diego Academy of Ballet & Ballet T	0001999	10/20/2023	10/20/2023	-	115	-	-	-	115
San Diego Horse Rentals LLC	HORODGERS17	9/18/2023	9/18/2023	-	-	250	-	-	250
San Diego Horse Rentals LLC	SCOX1-CM	9/18/2023	9/18/2023	-	-	(250)	-	-	(250)
San Diego Ice Arena	15201	10/20/2023	11/19/2023	171	-	-	-	-	171
San Diego Liberal Arts Academy	3723	10/19/2023	11/18/2023	150	-	-	-	-	150
San Elijo Dance & Music Academy	09-2023	10/18/2023	11/17/2023	1,440	-	-	-	-	1,440
Sara Burdge	119	10/22/2023	11/21/2023	510	-	-	-	-	510
Sara Burdge	121	10/22/2023	11/21/2023	240	-	-	-	-	240
Sarah Martinson	MART092923	9/29/2023	9/29/2023	-	-	422	-	-	422
Sarah Martinson	MART092923-01	9/29/2023	9/29/2023	-	-	318	-	-	318
Sarah Martinson	MART092923-02	9/29/2023	9/29/2023	-	-	320	-	-	320
Sarah Martinson	MART092923-03	9/29/2023	9/29/2023	-	-	333	-	-	333
Scholastic Inc	52618052	10/6/2023	11/5/2023	29	-	-	-	-	29
School Pathways, LLC	140-INV5735	10/2/2023	11/1/2023	74,453	-	-	-	-	74,453
Scripps Performing Arts Academy	1054	10/17/2023	11/16/2023	152	-	-	-	-	152
Sebesta's Rocking K Ranch	1306	10/19/2023	11/18/2023	80	-	-	-	-	80
Sebesta's Rocking K Ranch	1307	10/19/2023	11/18/2023	520	-	-	-	-	520
Sebesta's Rocking K Ranch	1308	10/19/2023	11/18/2023	780	-	-	-	-	780
Sebesta's Rocking K Ranch	1309	10/19/2023	11/18/2023	260	-	-	-	-	260
Sebesta's Rocking K Ranch	1311	10/20/2023	11/19/2023	260	-	-	-	-	260
Sebesta's Rocking K Ranch	1312	10/23/2023	11/22/2023	260	-	-	-	-	260
Shannon Van De Vanter	1023	10/20/2023	11/19/2023	4,920	-	-	-	-	4,920
Singapore Math Inc.	S285200c	9/27/2023	10/27/2023	-	(192)	-	-	-	(192)
Singapore Math Inc.	S292700c	10/6/2023	11/5/2023	(49)	-	-	-	-	(49)
Singapore Math Inc.	S295672	10/16/2023	11/15/2023	30	-	-	-	-	30
Singapore Math Inc.	S296001	10/18/2023	11/17/2023	45	-	-	-	-	45
Singapore Math Inc.	S296066	10/18/2023	11/17/2023	78	-	-	-	-	78
Small Talk OC	3999	10/17/2023	10/31/2023	920	-	-	-	-	920
SoCal Krav Maga	3205	3/12/2023	4/10/2023	-	-	-	-	99	99
SoCal Krav Maga	3206	3/12/2023	4/10/2023	-	-	-	-	99	99
SoCal Krav Maga	3207	3/12/2023	4/10/2023	-	-	-	-	99	99
Sonya Rosenberg	431	10/2/2023	11/6/2023	360	-	-	-	-	360
Sonya Rosenberg	433	10/19/2023	10/19/2023	-	420	-	-	-	420
Sonya Rosenberg	434	10/19/2023	10/19/2023	-	270	-	-	-	270
Sonya Rosenberg	436	10/19/2023	10/19/2023	-	450	-	-	-	450
Sonya Rosenberg	437	10/19/2023	10/19/2023	-	350	-	-	-	350
Sonya Rosenberg	438	10/19/2023	10/19/2023	-	980	-	-	-	980
Specialized Therapy Services, Inc.	PCAC01-1023MR	10/8/2023	11/7/2023	129	-	-	-	-	129
Sports Saints	1327-CM	10/4/2023	11/3/2023	(405)	-	-	-	-	(405)

Pacific Coast Academy

Accounts Payable Aging

October 31, 2023

Vendor Name	Invoice/Credit Number	Invoice Date	Date Due	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
Sports Saints	1341	10/16/2023	11/15/2023	180	-	-	-	-	180
Starfall Education Foundation	4435-3944-9025	10/20/2023	11/19/2023	35	-	-	-	-	35
Stephens Educational Services, LLC	155563	10/11/2023	11/10/2023	451	-	-	-	-	451
Stephens Educational Services, LLC	433993	10/11/2023	11/10/2023	57	-	-	-	-	57
Stephens Educational Services, LLC	555793	10/11/2023	11/10/2023	443	-	-	-	-	443
Stephens Educational Services, LLC	566708	10/11/2023	11/10/2023	57	-	-	-	-	57
Studies Weekly	496564	10/18/2023	11/15/2023	43	-	-	-	-	43
Studies Weekly	496565	10/18/2023	11/15/2023	43	-	-	-	-	43
Studies Weekly	496566	10/18/2023	11/15/2023	43	-	-	-	-	43
Studies Weekly	496567	10/18/2023	11/15/2023	43	-	-	-	-	43
Studies Weekly	496568	10/18/2023	11/15/2023	43	-	-	-	-	43
Studies Weekly	496569	10/18/2023	11/15/2023	43	-	-	-	-	43
Studies Weekly	496570	10/18/2023	11/15/2023	43	-	-	-	-	43
Studies Weekly	496571	10/18/2023	11/15/2023	43	-	-	-	-	43
Studies Weekly	496572	10/18/2023	11/15/2023	18	-	-	-	-	18
Studies Weekly	496573	10/18/2023	11/15/2023	18	-	-	-	-	18
Surf Web Services, Inc.	1	10/15/2023	11/14/2023	544	-	-	-	-	544
Synergistic Fitness, Inc.	2	10/18/2023	11/17/2023	312	-	-	-	-	312
TalkBox.Mom	638495	10/18/2023	11/17/2023	97	-	-	-	-	97
Tatiana Tiami Parreira	PARR101123	10/11/2023	10/11/2023	-	304	-	-	-	304
Teacher Synergy, LLC	244436578	10/17/2023	11/7/2023	6	-	-	-	-	6
Teacher Synergy, LLC	244436885	10/17/2023	11/7/2023	25	-	-	-	-	25
Teacher Synergy, LLC	244438610	10/17/2023	11/7/2023	6	-	-	-	-	6
Teacher Synergy, LLC	244441686	10/17/2023	11/7/2023	10	-	-	-	-	10
Teacher Synergy, LLC	244491892	10/17/2023	11/7/2023	22	-	-	-	-	22
Teacher Synergy, LLC	244497387	10/17/2023	11/7/2023	19	-	-	-	-	19
Teacher Synergy, LLC	244497542	10/17/2023	11/7/2023	10	-	-	-	-	10
Teacher Synergy, LLC	244603964	10/18/2023	11/8/2023	6	-	-	-	-	6
Teacher Synergy, LLC	244604595	10/18/2023	11/8/2023	64	-	-	-	-	64
Teacher Synergy, LLC	244681370	10/18/2023	11/8/2023	7	-	-	-	-	7
Teacher Synergy, LLC	244807475	10/19/2023	11/9/2023	17	-	-	-	-	17
Teacher Synergy, LLC	244829752	10/19/2023	11/9/2023	32	-	-	-	-	32
Teacher Synergy, LLC	244832483	10/19/2023	11/9/2023	32	-	-	-	-	32
Teacher Synergy, LLC	244946500	10/20/2023	11/10/2023	6	-	-	-	-	6
Teacher Synergy, LLC	244956652	10/20/2023	11/10/2023	39	-	-	-	-	39
Teacher Synergy, LLC	245194331	10/23/2023	11/13/2023	23	-	-	-	-	23
Teacher Synergy, LLC	245197799	10/23/2023	11/13/2023	5	-	-	-	-	5
Teacher Synergy, LLC	245236506	10/23/2023	11/13/2023	9	-	-	-	-	9
Temecula Valley Music for Young Childr	11-PCA	10/16/2023	11/15/2023	110	-	-	-	-	110
The Critical Thinking Co.	214300A	10/16/2023	11/15/2023	223	-	-	-	-	223
The Critical Thinking Co.	214301A	10/16/2023	11/15/2023	79	-	-	-	-	79
The Critical Thinking Co.	214308A	10/16/2023	11/15/2023	63	-	-	-	-	63
The Critical Thinking Co.	214309A	10/16/2023	11/15/2023	63	-	-	-	-	63

Pacific Coast Academy

Accounts Payable Aging


October 31, 2023

Vendor Name	Invoice/Credit Number	Invoice Date	Date Due	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
The Critical Thinking Co.	214315A	10/16/2023	11/15/2023	16	-	-	-	-	16
The League of Amazing Programmers	823	10/18/2023	11/17/2023	1,495	-	-	-	-	1,495
The San Diego Music and Art Company	89	10/16/2023	11/15/2023	570	-	-	-	-	570
Thinkwell Corporation	207150	10/12/2023	11/11/2023	225	-	-	-	-	225
Timberdoodle.com	423471	10/18/2023	11/17/2023	1,314	-	-	-	-	1,314
Verizon Wireless	9946488312	10/10/2023	11/2/2023	144	-	-	-	-	144
Verizon Wireless	9946885152	10/14/2023	11/13/2023	4,870	-	-	-	-	4,870
Villa Musica	57299	10/1/2023	10/31/2023	160	-	-	-	-	160
Villa Musica	57538	10/12/2023	11/11/2023	30	-	-	-	-	30
VIP School of Music	132	10/23/2023	11/22/2023	1,820	-	-	-	-	1,820
Vista Music	136	10/20/2023	11/19/2023	1,027	-	-	-	-	1,027
Wagner's School of Music, LLC	5963	10/17/2023	11/16/2023	236	-	-	-	-	236
Wagner's School of Music, LLC	5964	10/17/2023	11/16/2023	128	-	-	-	-	128
Wagner's School of Music, LLC	5965	10/17/2023	11/16/2023	236	-	-	-	-	236
Wagner's School of Music, LLC	5966	10/17/2023	11/16/2023	249	-	-	-	-	249
Wagner's School of Music, LLC	5967	10/17/2023	11/16/2023	128	-	-	-	-	128
Wagner's School of Music, LLC	5968	10/17/2023	11/16/2023	352	-	-	-	-	352
Wagner's School of Music, LLC	5972	10/20/2023	11/19/2023	236	-	-	-	-	236
Wagner's School of Music, LLC	5973	10/20/2023	11/19/2023	128	-	-	-	-	128
Wagner's School of Music, LLC	5974	10/20/2023	11/19/2023	108	-	-	-	-	108
Waterworks Aquatics Carlsbad	1251	10/19/2023	11/18/2023	2,447	-	-	-	-	2,447
Waterworks Aquatics, Inc.	1250	10/19/2023	11/18/2023	173	-	-	-	-	173
Waterworks Swim School	1252	10/19/2023	11/18/2023	518	-	-	-	-	518
Waterworks Swim School	1254	10/19/2023	11/18/2023	1,338	-	-	-	-	1,338
Wexplore LLC	434	10/23/2023	11/22/2023	440	-	-	-	-	440
Wexplore LLC	435	10/23/2023	11/22/2023	70	-	-	-	-	70
White Dragon of East County	69	10/18/2023	11/17/2023	990	-	-	-	-	990
WM Tutoring Services	002PCA	10/17/2023	11/16/2023	300	-	-	-	-	300
Writtenburg Door, Inc.	WDPAC10172023	10/17/2023	11/16/2023	250	-	-	-	-	250
Zaner-Bloser, Inc.	INVZB38124	10/18/2023	11/17/2023	316	-	-	-	-	316
Zaner-Bloser, Inc.	INVZB38239	10/19/2023	11/18/2023	27	-	-	-	-	27
Total Outstanding Payables in October				\$ 981,122	\$ 22,976	\$ 2,914	\$ (40)	\$ 501,711	\$ 1,508,682

Coversheet

2022-2023 Independent Audit Report

Section: II. Finance
Item: B. 2022-2023 Independent Audit Report
Purpose: Vote
Submitted by:
Related Material: 22-23 Audit Rpt - Pacific Coast Academy.pdf



Pacific Coast
Academy
Charter #1892

Audit Report
June 30, 2023



Pacific Coast Academy Charter School

Financial Statements and Supplemental Information

Year Ended June 30, 2023

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Brian K. Hadley, CPA
Aubrey W. Mann, CPA
Kevin A. Sproul, CPA

Independent Auditor's Report

To the Board of Directors
Pacific Coast Academy Charter School

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Pacific Coast Academy Charter School (a nonprofit organization), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Pacific Coast Academy Charter School as of June 30, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Emphasis of Matter – Changes in Accounting Principle and Policy

As described in Note A to the financial statements, in the fiscal year ended June 30, 2023, the School adopted new accounting guidance, *Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 842, Leases*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Pacific Coast Academy Charter School's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently know in information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. The additional accompanying supplementary information, as identified in the Table of Contents and as required by the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and additional accompanying supplementary information, as identified in the Table of Contents, are 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 January 23, 2023, on our consideration of Pacific Coast Academy 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 Pacific Coast Academy 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 Pacific Coast Academy Charter School’s internal control over financial reporting and compliance.

El Cajon, California
January 23, 2023

Financial Statements

Pacific Coast Academy Charter School

Statement of Financial Position

June 30, 2023

Assets

Cash and cash equivalents	\$ 16,736,837
Accounts receivable	3,630,152
Accounts receivable - related entities	245,886
Prepaid expenses	900,261
Security deposits	999
Property and equipment, net	<u>211,726</u>
Total Assets	<u><u>\$ 21,725,861</u></u>

Liabilities and Net Assets

Liabilities

Accounts payable - vendors	\$ 1,026,445
Accounts payable - grantor government	526,416
Accrued payroll liabilities	989,677
Unearned revenue	<u>6,777,543</u>
Total Liabilities	<u>9,320,081</u>

Net Assets

Without donor restrictions	
Undesignated	12,194,054
Invested in property and equipment, net of related debt	<u>211,726</u>
	<u>12,405,780</u>

With donor restrictions	<u>-</u>
-------------------------	----------

Total Net Assets	<u>12,405,780</u>
Total Liabilities and Net Assets	<u><u>\$ 21,725,861</u></u>

The accompanying notes are an integral part of this statement.

Pacific Coast Academy Charter School

Statement of Activities
Year Ended June 30, 2023

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue, Support, and Gains			
Local Control Funding Formula (LCFF) sources			
State aid	\$ 50,164,084	\$ -	\$ 50,164,084
Education protection account state aid	969,406	-	969,406
Transfers in lieu of property taxes	1,465,724	-	1,465,724
Total LCFF sources	<u>52,599,214</u>	<u>-</u>	<u>52,599,214</u>
Federal contracts and grants	-	4,818,313	4,818,313
State contracts and grants	3,676,229	4,436,653	8,112,882
Local contracts and grants	109,455	-	109,455
FMV adjustment	(171,028)	-	(171,028)
Interest income	41,804	-	41,804
Net assets released from restriction -			
Grant restrictions satisfied	10,601,602	(10,601,602)	-
Total revenue, support, and gains	<u>66,857,276</u>	<u>(1,346,636)</u>	<u>65,510,640</u>
Expenses and Losses			
Program services expense	52,991,973	-	52,991,973
Supporting services expense	9,019,593	-	9,019,593
Total expenses and losses	<u>62,011,566</u>	<u>-</u>	<u>62,011,566</u>
Change in Net Assets	4,845,710	(1,346,636)	3,499,074
Net Assets, Beginning of Year	<u>7,560,070</u>	<u>1,346,636</u>	<u>8,906,706</u>
Net Assets, End of Year	<u>\$ 12,405,780</u>	<u>\$ -</u>	<u>\$ 12,405,780</u>

The accompanying notes are an integral part of this statement.

Pacific Coast Academy Charter School

Statement of Functional Expenses Year Ended June 30, 2023

	<u>Program Services</u>	<u>Supporting Services</u>	<u>Total</u>
	<u>Educational Programs</u>	<u>Management and General</u>	
Salaries and wages	\$ 24,734,924	\$ 5,098,721	\$ 29,833,645
Pension expense	4,838,055	997,290	5,835,345
Other employee benefits	3,394,557	699,735	4,094,292
Payroll taxes	225,930	46,572	272,502
Fees for services:			
Management	-	1,117,713	1,117,713
Legal	-	99,033	99,033
Audit	-	8,200	8,200
Professional consulting	8,177,996	33,591	8,211,587
District oversight	-	226,844	226,844
Banking and payroll services	-	81,681	81,681
Office expenses	19,754	-	19,754
Information technology	28,565	10,130	38,695
Occupancy	447,786	-	447,786
Travel	-	126,657	126,657
Conferences, conventions, and meetings	114,589	-	114,589
Depreciation	13,348	-	13,348
Insurance	-	453,540	453,540
Other expenses:			
Books and supplies	8,038,670	-	8,038,670
Equipment rental and repair	8,821	-	8,821
Special education encroachment	2,441,584	-	2,441,584
Student events	507,394	-	507,394
Bad debt	-	19,886	19,886
Total expenses by function	<u>\$ 52,991,973</u>	<u>\$ 9,019,593</u>	<u>\$ 62,011,566</u>

The accompanying notes are an integral part of this statement.

Pacific Coast Academy Charter School

Statement of Cash Flows
Year Ended June 30, 2023

Cash Flows from Operating Activities	
Receipts from federal, state, and local contracts and grants	\$ 68,315,316
Receipts from property taxes	1,465,724
Receipts from operating interest	(129,224)
Payments for salaries and benefits	(39,826,982)
Payments to vendors	<u>(21,912,070)</u>
Net Cash Used For Operating Activities	<u><u>7,912,764</u></u>
 Cash Flows from Investing Activities	
Purchases of property and equipment	<u>(178,915)</u>
Net Cash From Investing Activities	<u><u>(178,915)</u></u>
 Net Change in Cash and Cash Equivalents	
	7,733,849
 Cash and Cash Equivalents, Beginning of Year	
	<u>9,002,988</u>
 Cash and Cash Equivalents, End of Year	
	<u><u>\$ 16,736,837</u></u>
 Reconciliation of Change in Net Assets to Net Cash Used For Operating Activities	
Change in net assets	\$ 3,499,074
Adjustments to reconcile change in net assets to net cash:	
Depreciation and amortization	13,348
Changes in operating assets and liabilities	
(Increase) Decrease in assets	
Accounts receivable	(1,185,868)
Accounts receivable - related entities	(245,886)
Prepaid expenses	74,655
Security deposits	6,630
Increase (Decrease) in liabilities	
Accounts payable - vendors	(30,921)
Accounts payable - grantor governments	370,834
Accrued payroll liabilities	208,802
Unearned revenue	<u>5,202,096</u>
Net Cash Used For Operating Activities	<u><u>\$ 7,912,764</u></u>

The accompanying notes are an integral part of this statement.

Pacific Coast Academy Charter School

Notes to the Financial Statements

Year Ended June 30, 2023

A. Principal Activity and Summary of Significant Accounting Policies

Organization Structure

Pacific Coast Academy (the School) was formed on May 2, 2017, as a charter school pursuant to California Education Code §47600 under a charter agreement with Dehesa Elementary School District (the District). The School became a nonprofit public benefit corporation on November 8, 2017. The charter agreement was approved by Dehesa Elementary School District and submitted to the California Board of Education in April 2017. The school began operations on July 1, 2017.

Pacific Coast Academy is a tuition-free, K-12 independent study charter school. The School offers an online and offline based curriculum, academically accelerated instructional program with thematic units, project-based learning, and enriched to support students who have the desire to work ahead or work deeper in their studies.

Basis of Accounting

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

Cash and Cash Equivalents

The School considers all cash and highly liquid financial instruments with original maturities of three months or less, which are neither held for nor restricted by donors for long-term purposes, to be cash and cash equivalents.

Accounts Receivable

Accounts receivables consist primarily of noninterest-bearing amounts due to the School for federal, state, and local grants and contracts receivable. The amounts in accounts receivable are considered fully collectable and as such there has not been an allowance for uncollectable accounts or discount established for the School.

Property and Equipment

The School records property and equipment additions over \$5,000 at cost, or if donated, at fair value on the date of donation. Depreciation and amortization are computed using the straight-line method over the estimated useful lives of the assets ranging from 3 to 30 years, or in the case of capitalized leased assets or leasehold improvements, the lesser of the useful life of the asset or the lease term. When assets are sold or otherwise disposed of, the cost and related depreciation or amortization are removed from the accounts, and any resulting gain or loss is included in the statements of activities. Costs of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed in the current period.

The School reviews the carrying values of property and equipment for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. When considered impaired an impairment loss is recognized to the extent carrying value exceeds the fair value of the asset. The School wrote off \$819,871 in related party receivables due to the institutions being closed and insolvent during the 2021-22 school year.

Pacific Coast Academy Charter School

Notes to the Financial Statements (Continued)

Year Ended June 30, 2023

Investments

The School records investment purchases at cost, or if donated, at fair value on the date of donation. Thereafter, investments are reported at their fair values on the statement of financial position. Net investment return/(loss) is reported in the statement of activities and consists of interest and dividend income, realized and unrealized capital gains and losses, less external and direct internal investment expenses.

Unearned Revenue

Unearned revenue arises when potential revenue does not meet both the “measurable” and “available” criteria for recognition in the current period or when resources are received by the School prior to the occurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the School has a legal claim to the resources, the liability for unearned revenue is removed from the combined balance sheet and revenue is recognized.

Net Assets

Net assets, revenues, gains and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

Net Assets With Donor Restrictions – Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Revenue and Revenue Recognition

The School recognizes revenue from sales when the products are transferred and services are provided. The School records special events revenue equal to the cost of direct benefits to donors, and contribution revenue for the difference. Contributions are recognized when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met. Some federal, state, and local contracts and grants are conditioned upon certain performance requirements and the incurrence of allowable qualifying expense. In such cases the revenue is recognized once all performance requirements have been met.

Donated Services and In-Kind Contributions

Volunteers contribute significant amounts of time to our program services, administration, and fundraising and developing activities; however, the financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by generally accepted accounting principles.

Pacific Coast Academy Charter School

Notes to the Financial Statements (Continued)

Year Ended June 30, 2023

Functional Allocation of Expenses

The costs of program and supporting services activities have been summarized on a functional bases in the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the program and supporting services benefited.

Income Taxes

The School is a 509(a)(1) publicly supported non-profit organization that is exempt from income taxes under Sections 501(a) and 501(c)(3) of the Internal Revenue Code. The School is also exempt from California franchise or income tax under Section 23701d of the California Revenue and Taxation Code. The School may be subject to tax on income which is not related to its exempt purpose. For the year ended June 30, 2023, no such unrelated business income was reported and, therefore, no provision for income taxes has been made.

The School follows provisions of uncertain tax positions as addressed in ASC 958. The School recognizes accrued interest and penalties associated with uncertain tax positions as part of the income tax provision, when applicable. There are no amounts accrued in the financial statements related to uncertain tax positions for the year ended June 30, 2023.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the School to make estimates and assumptions that affect the reported amounts of 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, and those differences could be material.

Financial Instruments and Credit Risk

The School manages deposit concentration risk by placing cash, money market accounts, and certificates of deposit with financial institutions believed by the School to be creditworthy. At times, amounts on deposit may exceed insured limits or include uninsured investments in money market mutual funds. To date, the School has not experienced losses in any of these accounts. Credit risk associated with contributions receivable is considered to be limited due to high historical collection rates and because substantial portions of the outstanding amounts are due from government agencies.

LCFF Revenues and Payments in Lieu of Property Taxes

The School's primary funding source is a combination of local property taxes and state revenues. The California Department of Education computes the local control funding formula (LCFF) on statewide charter school rates multiplied by the schools' average daily attendance (ADA) as reported at the second principal apportionment period (P2). The result is then reduced by property tax revenues transferred from the District to the school, which is funding in lieu of property taxes, and education protection account funds paid by the state under proposition 30. The remaining balance is paid from the state general fund, in the form of LCFF State Aid. LCFF funding sources, inclusive of state and local sources, made up 80.29% of the School's revenue.

The School is not at risk of losing these funding sources, as long as the schools maintain a steady level of ADA, as these funding sources are mandated by the California State Constitution to fund schools.

Pacific Coast Academy Charter School

Notes to the Financial Statements (Continued)

Year Ended June 30, 2023

New Accounting Guidance

The Financial Accounting Standards Board (FASB) issues accounting standards updates and additional guidance for not-for-profit and for-profit agencies to establish consistent accounting across all organizations in the United States. The following table represents items that have been issued by FASB that became effective in the 2021-22 fiscal year:

Description	Date Issued
FASB Accounting Standards Update 2016-02 - Leases (Topic 842)	Feb-16
FASB Accounting Standards Update 2018-01 - Leases (Topic 842)	Jan-18
FASB Accounting Standards Update 2018-11 - Leases Targeted Improvements (Topic 842)	Jul-18
FASB Accounting Standards Update 2018-14 - Compensation, Retirement Benefits - Defined Benefit Plans (Topic 715-20)	Aug-18
FASB Accounting Standards Update 2018-20 - Leases (Topic 842)	Dec-18
FASB Accounting Standards Update 2019-01 - Leases (Topic 842)	Mar-19
FASB Accounting Standards Update 2019-12 - Income Taxes (Topic 740)	Dec-19
FASB Accounting Standards Update 2020-01 - Investments (Topics 321, 323, and 815)	Jan-20
FASB Accounting Standards Update 2020-05 - Revenue from Contracts with Customers (Topic 606)	Jun-20
FASB Accounting Standards Update 2020-05 - Leases (Topic 842)	Jun-20
FASB Accounting Standards Update 2020-08 - Codification Improvements for Receivables (Topic 310-20)	Oct-20
FASB Accounting Standards Update 2021-02 - Franchisors Revenue (Topic 952-606)	Jan-21
FASB Accounting Standards Update 2021-04 - Earnings Per Share (Topic 260)	May-21
FASB Accounting Standards Update 2021-04 - Debt Modifications and Extinguishments (Topic 470-50)	May-21
FASB Accounting Standards Update 2021-04 - Stock Compensation (Topic 718)	May-21
FASB Accounting Standards Update 2021-04 - Derivatives and Hedging (Topic 815-40)	May-21

Pacific Coast Academy Charter School

Notes to the Financial Statements (Continued)

Year Ended June 30, 2023

Description	Date Issued
FASB Accounting Standards Update 2021-05 - Leases (Topic 842)	Jul-21
FASB Accounting Standards Update 2021-07 - Stock Compensation (Topic 718)	Oct-21
FASB Accounting Standards Update 2021-09 - Leases (Topic 842)	Nov-21
FASB Accounting Standards Update 2021-10 - Government Assistance (Topic 832)	Nov-21
FASB Accounting Standards Update 2022-06 - Reference Rate Reform (Topic 848): Deferral of the Sunset Date of Topic 848	Dec-22
FASB Accounting Standards Update 2023-03 - Financial Statement Reporting Amendments to SEC Paragraphs of Multiple Topics	Jul-23
FASB Accounting Standards Update 2023-04 - Liabilities (Topic 405): Amendments to SEC Paragraphs	Aug-23

These updates were issued to provide clarification and simplification in accounting for certain transactions. In addition, they provide for additional note disclosures to create transparency involving these transactions. The School has adopted provisions of effective Accounting Standards Updates. The implementation of these items did not result in a change to financial presentation for the School.

Leases

In February 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Codification (ASC) 842, *Leases* to increase transparency and comparability among organizations by requiring the recognition of right-of-use assets and lease liabilities on the Statement of Financial Position. Most prominent among the changes in the standard is the recognition of right-of-use assets and lease liabilities by lessees for those leases classified as operating leases. Under the standard, disclosures are required to meet the objective of enabling users of financial statements to assess the amount, timing, and uncertainty of cash flows arising from leases.

The School adopted the standard effective July 1, 2022 and recognized and measured leases existing at, or entered into after, July 1, 2022 using a modified retrospective approach. The standard had a material impact on the statement of financial position but did not have an impact on the statement of activities, statement of functional expenses, or statement of cash flows.

Subsequent Events

In preparing these financial statements, the School has evaluated events and transactions for potential recognition or disclosure through January 23, 2023, the date the financial statements were available to be issued.

Pacific Coast Academy Charter School

Notes to the Financial Statements (Continued)

Year Ended June 30, 2023

B. Liquidity and Availability

The School's financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following:

Cash and cash equivalents	\$	16,736,837
Accounts receivable		3,630,152
		\$ 20,612,875

C. Fair Value Measurements and Disclosure

The School reports certain assets and liabilities at fair value in the financial statements. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal, or most advantageous, market at the measurement date under current market conditions regardless of whether that price is directly observable or estimated using another valuation technique. Inputs used to determine fair value refer broadly to the assumptions that market participants would use in pricing the asset or liability, including assumptions about risk. Inputs may be observable or unobservable. Observable inputs are inputs that reflect the assumptions market participants would use in pricing the asset or liability based on market data obtained from sources independent of the reporting entity. Unobservable inputs are inputs that reflect the reporting entity's own assumptions about the assumptions market participants would use in pricing the asset or liability based on the best information available. A three-tier hierarchy categorizes the inputs as follows:

- Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities that we can access at the measurement date.
- Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. These include quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the asset or liability, and market-corroborated inputs.
- Level 3: Unobservable inputs for the asset or liability. In these situations, the School develops inputs using the best information available in the circumstances.

In some cases, the inputs used to measure the fair value of an asset, or a liability might be categorized within different levels of the fair value hierarchy. In those cases, the fair value measurement is categorized in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the measurement. Assessing the significance of a particular input to entire measurement requires judgment, considering factors specific to the asset or liability. The categorization of an asset within the hierarchy is based upon the pricing transparency of the asset and does not necessarily correspond to the School's assessment of the quality, risk, or liquidity profile of the asset or liability.

The School has funds at the San Diego County Treasury which invests funds in various markets such as CDs, money market, and U.S. government obligations. Those CDs and U.S. government obligations are valued by the custodians of the securities using pricing models based on credit quality, time to maturity, stated interest rates, and market rate assumptions and are classified within Level 2.

Pacific Coast Academy Charter School

Notes to the Financial Statements (Continued)

Year Ended June 30, 2023

The following table presents assets and liabilities measured at fair value on a recurring basis at June 30, 2023:

Assets	Total	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Operating investments:				
Cash in county treasury	\$ 6,099,444	\$ -	\$ 6,099,444	\$ -
	<u>\$ 6,099,444</u>	<u>\$ -</u>	<u>\$ 6,099,444</u>	<u>\$ -</u>

D. Cash and Cash Equivalents

The School's cash and cash equivalents on June 30, 2023, consisted of the following:

Cash in county treasury	\$ 6,270,472
FMV adjustment	(171,028)
Cash in bank accounts	<u>10,637,393</u>
Total cash and cash equivalents	<u>\$ 16,736,837</u>

Cash in County Treasury

The School is a voluntary participant and therefore maintains a portion of its cash in the San Diego County Treasury as part of the common investment pool (\$6,270,472 as of June 30, 2023). The County Treasury is restricted by Government Code §53635 pursuant to §53601 to invest in time deposits, U.S. Government Securities, state registered warrants, notes or bonds, State Treasurer's investment pool, banker's acceptances, commercial paper, negotiable certificates of deposit, and repurchase or reverse agreements.

The fair value of the School's investment in this pool is \$6,099,444, which is based upon the School's pro-rata share of the fair value provided by the County Treasury for the entire County Treasury portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasury, which are recorded on an amortized cost basis. Cash may be added or withdrawn from the investment pool without limitation.

Cash in Bank

The remainder of the School's cash, (\$10,637,393 as of June 30, 2023) is held in financial institutions which are insured by the Federal Deposit Insurance Corporation (FDIC) up to a limit of \$250,000 per depositor. As of June 30, 2023, the School held \$10,822,507 in excess of the FDIC insured amounts. The School reduces its exposure to risk by maintaining such deposits with high quality financial institutions. The School has not experienced any losses in such accounts and believe it is not exposed to any significant credit risk.

Pacific Coast Academy Charter School

Notes to the Financial Statements (Continued)

Year Ended June 30, 2023

E. Accounts Receivable

As of June 30, 2023, the School's accounts receivable consisted of the following:

Federal Government	
Special Education	\$ 721,757
Title I	2,332
ESSER/GEER	1,509,188
State Government	
Education Protection Account	243,622
Lottery Funding	362,390
Special Education	232,050
Local Government	
Property tax payments	557,392
Other Local Sources	
Other local sources	1,421
Total Accounts Receivable	\$ 3,630,152

F. Prepaid Expenses

As of June 30, 2023, the School's prepaid expenses consisted of the following:

Licenses, software, and dues	\$ 451,489
DIVVY account	198,546
Rent	40,949
Insurance and benefits	193,218
Vendors	16,059
Total Prepaid Expenses	\$ 900,261

G. Property and Equipment

As of June 30, 2023, the School's property and equipment consisted of the following:

	Beginning Balance	Additions	Deletions	Ending Balance
Equipment, Furniture, and Fixtures	\$ 47,141	\$ 178,915	\$ -	\$ 226,056
Total Depreciable Capital Assets	47,141	178,915	-	226,056
Total Capital Assets	47,141	178,915	-	226,056
Less Accumulated Depreciation	(982)	(13,348)	-	(14,330)
Capital Assets, Net	\$ 46,159	\$ 165,567	\$ -	\$ 211,726

Pacific Coast Academy Charter School

Notes to the Financial Statements (Continued)

Year Ended June 30, 2023

H. Unearned Revenue

At year end the School had performance obligations remaining to expend funds for multiple state and federal programs. As such, unexpended cash received is reflected in unearned revenue.

The following table provides information about significant changes in unearned revenue for the year ended June 30, 2020:

Unearned Revenue, beginning of period	\$	1,575,447
Increases in unearned revenue due to cash received during the period		5,904,434
Decreases in unearned revenue due to performance obligations met during the period		(702,338)
Unearned Revenue, end of period	\$	6,777,543

As of June 30, 2023, unearned revenue consisted of the following:

Federal		
ESSER/GEER	\$	171,688
ARP Homeless Assistance		2,481
Title III		3,694
State		
Educator Effectiveness		594,498
A-G Learning Loss Mitigation		11,467
Universal Pre-K Planning		420,345
Arts & Music Grant		1,462,121
Learning Recovery Grant		4,095,193
Ethnic Studies		16,056
Total Unearned Revenue	\$	6,777,543

I. Employee Retirement System

Qualified employees are covered under a multiple-employer defined benefit pension plan by an agency of the State of California. Certificated employees are members of the California State Teachers' Retirement System (CalSTRS). The risks of participating in these multi-employer plans are different from single-employer plans in the following aspects:

- a. Assets contributed to the multi-employer plan by one employer may be used to provide benefits to employees of the other participating employers.
- b. If a participating employer stops contributing to the plan, the unfunded obligations of the plan may be borne by the remaining participating employers.
- c. If the School chooses to stop participating in some of its multi-employer plans, the School may be required to pay those plans an amount based on the underfunded status of the plan, referred to as a withdrawal liability.

Pacific Coast Academy Charter School

Notes to the Financial Statements (Continued)

Year Ended June 30, 2023

The School's participation in this plan for the fiscal year ended June 30, 2023, is outlined in the table below. The "EIN/Pension Plan Number" column provides the Employee Identification Number (EIN) and the three-digit plan number, if applicable. Unless otherwise noted, the most recent Pension Protection Act (PPA) zone status available in 2023, 2022 and 2021 is for the plan's year-end at June 30, 2023, 2022 and 2021, respectively. The zone status is based on information that the School received from the plan and is certified by the plan's actuary. Among other factors, plans in the red zone are generally less than 65% funded, plans in the yellow zone are less than 80% funded, and plans in the green zone are at least 80% funded. The "FIP/RP Status Pending/Implemented" column indicates plans for which a financial improvement plan (FIP) or a rehabilitation plan (RP) is either pending or has been implemented.

Period to Period Comparability:

Pacific Coast Academy Charter School decreased in CalSTRS contributions from 2021 to 2022 by 21.23% followed by an increase in 2023 of 30.48%. The increases in CalSTRS contributions were in large due to rising contribution rates along with an increase in salaries.

Pension Fund	EIN/ Pension Plan Number	Pension Protection Act Zone Status Year Ended June 30,			FIP/RP Status Pending/ Implemented	
		2023	2022	2021		
CalSTRS	37010	Green	Green	Yellow	No	
		Contributions			Number of Employees	Surcharge Imposed
Pension Fund	2023	2022	2021			
CalSTRS	\$ 4,014,403	\$ 3,076,711	\$ 2,537,960	264	No	
Total	\$ 4,014,403	\$ 3,076,711	\$ 2,537,960	264		

CalSTRS:

The School contributes to the California State Teachers' Retirement System (CalSTRS), a cost-sharing multiple employer public employee retirement system defined benefit pension plan administered by CalSTRS. Required contribution rates are set by the California Legislature and detailed in Teachers' Retirement Law. Contribution rates are expressed as a level of percentage of payroll using the entry age normal actuarial cost method. CalSTRS also uses the level of percentage of payroll method to calculate the amortization of any unfunded liability. Copies of the STRS annual report may be obtained from the STRS, 7667 Folsom Boulevard, Sacramento, California 95826.

For the fiscal year ended June 30, 2023, active plan members were required to contribute between 10.205% and 10.25% of their salary, depending on their hire date. The employer contribution rate was 19.10% of annual payroll. CalSTRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. The School made contributions as noted above. For the year ended June 30, 2023, the State contributed \$1,820,942 (10.828% of certificated salaries) on behalf of the School.

Pacific Coast Academy Charter School

Notes to the Financial Statements (Continued)

Year Ended June 30, 2023

J. Leases

The School entered a lease for facility use from Poway Executive Plaza, LLC on March 20, 2018. The lease runs through June 2024. The future minimum lease payments are as follows:

Year Ended June 30	Operating Leases
2024	131,739
Total minimum lease payments	\$ 186,075

The School determined that they did not have any leases that needed to be reported on the balance sheet under ASC 842 as of June 30, 2023.

K. Upcoming Changes in Accounting Pronouncements

The Financial Accounting Standards Board (FASB) has issued the following Accounting Standards Updates (ASU) that become effective over the next few fiscal years:

Description	Date Issued	Fiscal Year Effective
FASB Accounting Standards Update 2016-13 - <i>Credit Losses (Topic 326)</i>	Jun-16	2023-24
FASB Accounting Standards Update 2017-04 - <i>Intangibles, Goodwill & Other (Topic 350)</i>	Jan-17	2023-24
FASB Accounting Standards Update 2018-12 - <i>Financial Services Insurance (Topic 944)</i>	Aug-18	2024-25
FASB Accounting Standards Update 2018-19 - <i>Codification Improvements for Credit Losses (Topic 326)</i>	Nov-18	2023-24
FASB Accounting Standards Update 2019-09 - <i>Financial Services, Insurance (Topic 944)</i>	Nov-19	2024-25
FASB Accounting Standards Update 2019-10 - <i>Financial Instruments, Credit Losses</i>	Nov-19	2023-24
FASB Accounting Standards Update 2020-06 - <i>Debt (Topic 470-20)</i>	Aug-20	2024-25
FASB Accounting Standards Update 2020-06 - <i>Derivatives and Hedging (Topic 815-40)</i>	Aug-20	2024-25
FASB Accounting Standards Update 2020-10 - <i>Codification Improvements</i>	Nov-20	2025-26
FASB Accounting Standards Update 2021-08 - <i>Business Combinations (Topic 805)</i>	Oct-21	2024-25
FASB Accounting Standards Update 2022-01 - <i>Derivatives and Hedging (Topic 815): Fair Value Hedging - Portfolio Layer Method</i>	Mar-22	2024-25
FASB Accounting Standards Update 2022-02 - <i>Financial Instruments-Credit Losses (Topic 326): Troubled Debt Restructurings and Vintage Disclosures</i>	Mar-22	2023-24
FASB Accounting Standards Update 2022-03 - <i>Fair Value Measurement (Topic 820): Fair Value Measurement of Equity Securities Subject to Contractual Sale Restrictions</i>	Jun-22	2025-26
FASB Accounting Standards Update 2022-04 - <i>Liabilities-Supplier Finance Programs (Subtopic 405-50): Disclosure of Supplier Finance Program Obligations</i>	Sep-22	2023-24
FASB Accounting Standards Update 2022-05 - <i>Financial Services - Insurance (Topic 944): Transition for Sold Contracts</i>	Dec-22	2025-26
FASB Accounting Standards Update 2023-01 - <i>Leases (Topic 842): Common Control Arrangements</i>	Mar-23	2024-25
FASB Accounting Standards Update 2023-02 - <i>Investments (Topic 323): Accounting for Investments in Tax Credit Structures</i>	Mar-23	2025-26
FASB Accounting Standards Update 2023-05 - <i>Business Combinations - Joint Venture Formations (Subtopic 805-60)</i>	Aug-23	2024-25

Pacific Coast Academy Charter School

Notes to the Financial Statements (Continued)

Year Ended June 30, 2023

These updates were issued to provide clarification and simplification in accounting for certain transactions. In addition, they provide for additional note disclosures to create transparency involving these transactions. The updates effective during the future fiscal years are not expected to impact the financial accounting or presentation for the School.

Supplementary Information

Pacific Coast Academy Charter School

LEA Organization Structure

Year Ended June 30, 2023

Pacific Coast Academy (Charter #1892) began operations in the 2016-17 school year. The authorizing entity is Dehesa Elementary School District. Pacific Coast Academy provides services for Kindergarten through Twelfth Grade.

GOVERNING BOARD

<u>Name</u>	<u>Office</u>	<u>Term and Term Expiration</u>
Ben Fung	President	Three Year Term Expires July 2024
Jessica Ackermann	Secretary	Two Year Term Expires March 2024
Kim Gill	Treasurer	Two Year Term Expires June 2025
Rose Arevalo	Member	Two Year Term Expires June 2025
Eroc Banatao	Member	Two Year Term Expires June 2025

ADMINISTRATION

Krystin Demofonte
Executive Director

See Accompanying Notes to Supplementary Information

PACIFIC COAST ACADEMY
 Schedule of Average Daily Attendance
 Year Ended June 30, 2020

	Second Period Report		Annual Report	
	Original 7434D671	Revised N/A	Original 85DA3902	Revised N/A
Non-Classroom Based Attendance				
Grades TK/K-3	2,197.80	N/A	2,206.81	N/A
Grades 4-6	1,369.03	N/A	1,373.83	N/A
Grades 7-8	666.12	N/A	664.47	N/A
Grades 9-12	614.08	N/A	605.63	N/A
Total Non-Classroom Based Attendance	<u>4,847.03</u>	<u>N/A</u>	<u>4,850.74</u>	<u>N/A</u>
Total ADA	<u><u>4,847.03</u></u>	<u><u>N/A</u></u>	<u><u>4,850.74</u></u>	<u><u>N/A</u></u>

N/A – There were no audit findings which resulted in revisions to the second period or annual reports of attendance.

Pacific Coast Academy Charter School

Schedule of Instructional Time

Year Ended June 30, 2023

Grade Level	Annual Minutes Requirement	Actual Minutes Offered	J-13A Minutes	Total Minutes	Number of Actual Days Offered (Traditional)	J-13A Days	Total Instructional Days	Status
Transitional Kindergarten	N/A	N/A	N/A	N/A	175	0	175	Complied
Kindergarten	N/A	N/A	N/A	N/A	175	0	175	Complied
1st Grade	N/A	N/A	N/A	N/A	175	0	175	Complied
2nd Grade	N/A	N/A	N/A	N/A	175	0	175	Complied
3rd Grade	N/A	N/A	N/A	N/A	175	0	175	Complied
4th Grade	N/A	N/A	N/A	N/A	175	0	175	Complied
5th Grade	N/A	N/A	N/A	N/A	175	0	175	Complied
6th Grade	N/A	N/A	N/A	N/A	175	0	175	Complied
7th Grade	N/A	N/A	N/A	N/A	175	0	175	Complied
8th Grade	N/A	N/A	N/A	N/A	175	0	175	Complied
9th Grade	N/A	N/A	N/A	N/A	175	0	175	Complied
10th Grade	N/A	N/A	N/A	N/A	175	0	175	Complied
11th Grade	N/A	N/A	N/A	N/A	175	0	175	Complied
12th Grade	N/A	N/A	N/A	N/A	175	0	175	Complied

N/A – The School operates as a non-classroom based charter school. The requirements for annual minutes do not apply to non-classroom based charter schools.

See Accompanying Notes to Supplementary Information

Pacific Coast Academy Charter School

Schedule of Financial Trends & Analysis Year Ended June 30, 2023

	Budget 2024	2023	2022	2021
Revenues	\$ 66,698,242	\$ 65,510,640	\$ 54,079,837	\$ 44,078,486
Expenses	62,693,493	62,011,566	49,717,963	43,415,295
Change in Net Assets	<u>4,004,749</u>	<u>3,499,074</u>	<u>4,361,874</u>	<u>663,191</u>
Ending Net Assets	<u>\$ 16,410,529</u>	<u>\$ 12,405,780</u>	<u>\$ 8,906,706</u>	<u>\$ 4,544,832</u>
Unrestricted Net Assets	<u>\$ 16,410,529</u>	<u>\$ 12,405,780</u>	<u>\$ 7,560,070</u>	<u>\$ 4,544,832</u>
Unrestricted net assets as a percentage of total expenses	<u>26.18%</u>	<u>20.01%</u>	<u>15.21%</u>	<u>10.47%</u>
Total Long Term Debt	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ADA at P2	<u>4,847</u>	<u>4,847</u>	<u>4,390</u>	<u>N/A</u>

The School's ending net assets has increased by \$7,860,948 (173%) over the past two fiscal years. The significant increase is in large due to additional funding received as a result of the COVID-19 pandemic, as well as a significant increase in ADA. Restricted ending net assets include multi-year grants that will be expended over the next two to three years.

Average daily attendance (ADA) has increased by 457 over the past year. As a result of the COVID-19 pandemic there was no attendance reporting for the 2020-21 fiscal year. Each LEA was funded based on the 2019-20 average daily attendance (ADA) reported.

The 2023-24 budget is presented for purposes of analysis only and has not been audited. Net assets are projected to increase by \$4,004,749 and ADA is projected to be 4,847 for the 2023-24 fiscal year.

Pacific Coast Academy Charter School

Reconciliation of Unaudited Actual Financial Report to Audited Financial Statements Year Ended June 30, 2023

June 30, 2023 annual financial alternative form net assets:	\$ 12,282,407
Adjustments and reclassifications:	
Overstatement of cash	(171,028)
Understatement of accounts receivable	8,629
Overstatement of accounts payable	297,852
Understatement of unearned revenue	(12,079)
Rounding	(1)
Total adjustments and reclassifications	123,373
June 30, 2023 audited financial statements net assets:	\$ 12,405,780

See Accompanying Notes to Supplementary Information

Pacific Coast Academy Charter School

Notes to Supplementary Information

Year Ended June 30, 2023

A. Purpose of Schedules

LEA Organization Structure

This schedule provides information about the School's charter number, district of authorization, members of the governing board, and members of administration.

Schedule of Average Daily Attendance

Average daily attendance (ADA) is a measure of the number of pupils attending classes of the School. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to charter schools. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

Schedule of Instructional Time

This schedule provides information regarding compliance with Education Code §47612.

Compliance with Education Code §47612 includes the following:

- 1) Charter schools may operate up to 5 tracks for attendance reporting.
- 2) Each track must be operated for a minimum of 175 days.
- 3) Each track must offer the required number of instructional minutes specified in Education Code §47612.5.
- 4) No track shall have less than 55% of its school days before April 15 each school year.

Schedule of Financial Trends & Analysis

This schedule displays summarized information from the current year and two previous years, along with budget information for the upcoming year. The information from this schedule is used to evaluate whether there are any financial indicators the School will not be able to continue operations in the next fiscal year. Based upon the information presented, the School appears to have sufficient reserves to continue operations for the 2023-24 fiscal year.

Reconciliation of Unaudited Actual Financial Report to Audited Financial Statements

This schedule provides information necessary to reconcile between the audited financial statements and the financial data submitted to the sponsoring school district via the unaudited actual financial report.

Pacific Coast Academy Charter School

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2023

Federal Grantor/Pass Through Grantor/ Program or Cluster Title	Federal AL Number	Pass-Through Entity Identifying Number	Subrecipient Expenditures	Federal Expenditures
SPECIAL EDUCATION (IDEA) CLUSTER:				
U.S. Department of Education				
Passed through California Department of Education				
IDEA Basic Local Assistance	84.027	13379	\$ -	\$ 659,457
IDEA Mental Health	84.027	15197	-	-
Total Special Education (IDEA) Cluster			<u>-</u>	<u>659,457</u>
OTHER PROGRAMS				
U.S. Department of Education				
Passed through State Department of Education				
Title I	84.010	14329	-	683,109
Title II	84.367	14341	-	109,140
Title III	84.365	14346	-	16,097
American Rescue Plan - Homeless Children and Youth	84.425	15566	-	2,777
CARES Act - Elementary & Secondary School Emergency Relief II	84.425D	15547	-	725,219
CARES Act - Elementary & Secondary School Emergency Relief III	84.425D	15559	-	1,427,064
CARES Act - Elementary & Secondary School Emergency Relief III - Learning Loss	84.425U	10155	-	719,918
Expanded Learning Opportunities (ELO) Grant: ESSER II State Reserve	84.425	15618	-	386,766
Expanded Learning Opportunities (ELO) Grant: GEER II	84.425	15919	-	88,766
Total passed through State Department of Education			<u>-</u>	<u>4,158,856</u>
Total U.S. Department of Education			<u>-</u>	<u>4,818,313</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ -</u>	<u>\$ 4,818,313</u>

Pacific Coast Academy Charter School
Notes to the Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the School and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with requirements of 2 CFR §200.502 *Basis for Determining Federal Awards Expended* and 2CFR §200.510(b) *Schedule of Expenditures of Federal Awards*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the combined financial statements.

Summary of Significant Accounting Policies

The expenditures reported on the schedule are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule, if any, represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Indirect Cost Rate

The School did not charge indirect costs to federal programs. The School did not elect to use the de minimus cost rate of 10%.

Other Independent Auditor's Reports

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*

To the Board of Directors

 Pacific Coast Academy Charter School

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Pacific Coast Academy Charter School (a nonprofit organization), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated January 23, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Pacific Coast Academy Charter School's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Pacific Coast Academy Charter School's internal control. Accordingly, we do not express an opinion on the effectiveness of Pacific Coast Academy 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 entity's financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Pacific Coast Academy 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization'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 organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

El Cajon, California
January 23, 2023

Independent Auditor's Report on Compliance for Each Major Federal Program and
on Internal Control Over Compliance Required by the *Uniform Guidance*

To the Board of Directors
Pacific Coast Academy Charter School

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Pacific Coast Academy Charter School's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Pacific Coast Academy Charter School's major federal programs for the year ended June 30, 2023. Pacific Coast Academy Charter School's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Pacific Coast Academy Charter School complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance 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 audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Pacific Coast Academy Charter School's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists.

The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Pacific Coast Academy Charter School's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Pacific Coast Academy Charter School's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Pacific Coast Academy Charter School's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Pacific Coast Academy Charter School's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

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

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

El Cajon, California
January 23, 2023

Independent Auditor's Report on State Compliance and on Internal Control Over State Compliance

To the Board of Directors
Pacific Coast Academy Charter School

Report on Compliance for Applicable State Programs

Opinion on Each Applicable State Program

We have audited Pacific Coast Academy Charter School's compliance with the requirements specified in the 2022-23 *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810 applicable to the Charter School's statutory requirements identified below for the year ended June 30, 2023.

In our opinion, Pacific Coast Academy Charter School complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its applicable state programs for the year ended June 30, 2023.

Basis for Opinion on Each Applicable State Program

We conducted our audit of compliance 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 audit requirements of 2022-23 *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810 (the Audit Guide). Our responsibilities under those standards and the Audit Guide are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Pacific Coast Academy Charter School's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Audit Guide will always detect material noncompliance when it exists.

The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Pacific Coast Academy Charter School’s compliance with the requirements of each applicable state program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Audit Guide, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Pacific Coast Academy Charter School’s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Pacific Coast Academy Charter School’s internal control over state compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Audit Guide, but not for the purpose of expressing an opinion on the effectiveness of Pacific Coast Academy Charter School’s internal control over compliance. Accordingly, no such opinion is expressed.
- Select and test transactions and records to determine the Charter School’s compliance with the state laws and regulations applicable to the following items:

	<u>Procedures Performed</u>
<u>School Districts, County Offices of Education, and Charter Schools</u>	
T. California Clean Energy Jobs Act.....	N/A
U. After/Before School Education and Safety Program.....	N/A
V. Proper Expenditure of Education Protection Account Funds.....	Yes
W. Unduplicated Local Control Funding Formula Pupil Counts.....	Yes
X. Local Control and Accountability Plan.....	Yes
Y. Independent Study - Course Based.....	N/A
Z. Immunizations.....	N/A
AZ. Educator Effectiveness.....	Yes
BZ. Expanded Learning Opportunities Grant (ELO-G).....	Yes
CZ. Career Technical Education Incentive Grant.....	N/A
DZ. In Person Instruction Grant.....	N/A
EZ. Transitional Kindergarten.....	Yes
<u>Charter Schools</u>	
AA. Attendance.....	Yes
BB. Mode of Instruction.....	N/A
CC. Nonclassroom Based Instruction/Independent Study.....	Yes
DD. Determination of Funding for Nonclassroom Based Instruction.....	Yes
EE. Annual Instructional Minutes - Classroom Based.....	N/A
FF. Charter School Facility Grant Program.....	N/A

The term N/A is used above to mean either the School did not offer the program during the current fiscal year or the program applies to a different type of local education agency.

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

Report on Internal Control over State Compliance

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

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Audit Guide. Accordingly, this report is not suitable for any other purpose.

El Cajon, California
January 23, 2023

Auditor's Results, Findings & Recommendations

Pacific Coast Academy Charter School

Schedule of Auditor's Results

Year Ended June 30, 2023

FINANCIAL STATEMENTS

Type of auditor's report issued:	Unmodified		
Internal control over financial reporting:			
One or more material weakness(es) identified?	_____	Yes <u> X </u>	No
One or more significant deficiencies identified that are not considered material weakness(es)?	_____	Yes <u> X </u>	No
Noncompliance material to financial statements noted?	_____	Yes <u> X </u>	No

FEDERAL PROGRAMS

Type of auditor's report issued on compliance for major programs:	Unmodified		
Internal control over major programs:			
One or more material weakness(es) identified?	_____	Yes <u> X </u>	No
One or more significant deficiencies identified that are not considered material weakness(es)?	_____	Yes <u> X </u>	No
Compliance supplement utilized for single audit	May 2023		
Any audit findings disclosed that are required to be reported in accordance with 2 CFR §200.516(a)	_____	Yes <u> X </u>	No

Identification of major programs:

AL Number(s)	Name of Federal Program or Cluster
84.010	Title I
84.425D	CARES Act - Elementary & Secondary School Emergency Relief II
84.425D	CARES Act - Elementary & Secondary School Emergency Relief III
84.425U	CARES Act - Elementary & Secondary School Emergency Relief III - Learning Loss
84.425	Expanded Learning Opportunities (ELO) Grant: ESSER II State Reserve
84.425	Expanded Learning Opportunities (ELO) Grant: GEER II

Dollar threshold used to distinguish between Type A and Type B programs	\$750,000		
Auditee qualified as low-risk auditee?	_____	Yes <u> X </u>	No

STATE PROGRAMS

Type of auditor's report issued on compliance for state programs:	Unmodified		
Internal control over applicable state programs:			
One or more material weakness(es) identified?	_____	Yes <u> X </u>	No
One or more significant deficiencies identified that are not considered material weakness(es)?	_____	Yes <u> X </u>	No
Any audit findings disclosed that are required to be reported in accordance with <i>2022-23 Guide for Annual Audits of California K-12 Local Education Agencies and State Compliance Reporting?</i>	_____	Yes <u> X </u>	No

Pacific Coast Academy Charter School

Schedule of Findings and Questioned Costs

Year Ended June 30, 2023

Findings represent significant deficiencies, material weaknesses, and/or instances of noncompliance related to the financial statements that are required to be reported in accordance with *Government Auditing Standards*, Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), or the *2022-23 Guide for Annual Audits of California K-12 Local Education Agencies and State Compliance Reporting* (the Audit Guide). Finding codes as identified in the Audit Guide are as follows:

Five Digit Code	AB 3627 Finding Type
10000	Attendance
20000	Inventory of Equipment
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities
43000	Apprenticeship: Related and Supplemental Instruction
50000	Federal Compliance
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

A. Financial Statement Findings

None

B. Federal Award Findings

None

C. State Award Findings

None

PACIFIC COAST ACADEMY CHARTER SCHOOL

Schedule of Prior Year Audit Findings

Year Ended June 30, 2023

<u>Finding/Recommendation</u>	<u>Status</u>	<u>Explanation if Not Implemented</u>
There were no findings in the prior year audit.	N/A	N/A

Coversheet

Resolution Regarding 2024-2025 Employee Retention Stipends

Section: II. Finance
Item: C. Resolution Regarding 2024-2025 Employee Retention Stipends
Purpose: Vote
Submitted by:
Related Material:
PCA Resolution 2023-10 REGARDING EMPLOYEE RETENTION STIPENDS_Redlined 11.30.2023.pdf



Pacific Coast Academy

13915 Danielson St. #200, Poway, CA 92064

Ph (619) 215-0704

Resolution of Pacific Coast Academy Board of Directors 2023-10

RESOLUTION REGARDING EMPLOYEE RETENTION STIPENDS

WHEREAS, the Pacific Coast Academy Board of Directors (“Board”) governs the Pacific Coast Academy (“Charter School”), a nonprofit public benefit corporation, within the confines of both federal and state statutes governing charter schools and nonprofit corporations;

WHEREAS, California is experiencing a severe teacher shortage, which has been exacerbated by the COVID-19 pandemic;

WHEREAS, all Charter Schools employees have endured tremendous hardships during the months following the pandemic due to the additional stresses and demands resulting from the COVID-19 pandemic, creating, at times, low employee morale making employee retention a focus of the Charter School;

WHEREAS, Charter School has experienced a higher than typical employee resignation rate during and following the existence of the COVID-19 pandemic;

WHEREAS, Charter School understands and believes that high staff morale is in the best interest of educating its students, since it leads to increased staff retention, creating a positive learning environment for children served by the Charter School;

WHEREAS, it has been an accepted practice to expend public funds to maintain operations and continuity of services and to continue to employ existing staff in the aftermath of the COVID-19 pandemic;

WHEREAS, Charter School believes that an employee retention stipend of \$5,000.00 for each classified hourly staff member and 10% of the base salary (minimum of \$7,500) for each certificated and/or salaried staff member, to be paid at the conclusion of the 2023-24 school year for each employee serves the public purposes of the Charter School in that employees who are financially incentivized to stay employed with the Charter School further the mission and vision of the Charter School in educating children;

WHEREAS, Charter School wishes to provide an employee retention stipend of \$5,000.00 for each classified hourly staff member and 10% of the base salary (minimum of \$7,500) for each certificated and/or salaried staff member that were hired as of December 31, 2023, and wishes to provide an employee retention stipend of \$2,500.00 to those hourly classified staff members and 5% of the base salary (minimum \$3,750) for certificated and/or salaried staff members that were hired between January 1, 2024 and March 31, 2024. Staff members hired after March 31, 2024 are not eligible for the employee retention stipend.

WHEREAS, to be eligible for the employee retention stipend, staff members must commit to return to work at the Charter School for the 2024/25 school year by signing an employment contract and must work for the entire first semester of the 2024/25 school year. In addition, to be eligible for the employee retention stipend, staff members must have actively worked for the Charter School during some portion of the 2023-24 school year.

NOW, THEREFORE BE IT RESOLVED, that the Pacific Coast Academy Board of Directors:

Authorizes the Executive Director to pay each employee of the Charter School an employee retention stipend of \$5,000.00 to each hourly classified staff member and 10% of the base salary (minimum of \$7,500) for each

certificated and/or salaried staff member at the conclusion of the 2023-24 school year for the purpose of retaining staff to further the public purpose of providing a high-quality education to the students of the Charter School.

To be eligible for an employee retention stipend, the employee must commit to return to work at the Charter School for the 2024/25 school year by signing an employment contract and must work for the entire first semester of the 2024/25 school year. In addition, to be eligible for the employee retention stipend, staff members must have actively worked for the Charter School during some portion of the 2023-24 school year.

The Executive Director shall pay an employee retention stipend of \$5,000.00 each hourly classified staff member and 10% of the base salary (minimum of \$7,500) for each certificated and/or salaried staff member that were hired as of December 31, 2023, and wishes to provide an employee retention stipend of \$2,500.00 to those hourly classified staff members and 5% of the base salary (minimum \$3,750) for certificated and/or salaried staff members that were hired between January 1, 2024 and March 31, 2024. Employees hired after March 31, 2024, are not eligible for the employee retention stipend.

The Executive Director, or designee, is authorized to seek repayment of the employee retention stipend from any employee that fails to remain employed by the Charter School for the entire first semester of the 2024/25 school year.

SECRETARY'S CERTIFICATE

I, Jessica Ackermann, Secretary of the Board of Directors of Pacific Coast Academy a California nonprofit public benefit corporation, County of San Diego, California, hereby certify as follows:

The attached is a full, true, and correct copy of the resolutions duly adopted at a meeting of the Board of Directors of Pacific Coast Academy, which was duly and regularly held on December 14, 2023, at which meeting all of the members of the Board of Directors had due notice and at which a quorum thereof was present; and at such meeting such resolutions were adopted by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

I have carefully compared the same with the original minutes of such meeting on file and of record in my office; the attached resolution is a full, true, and correct copy of the original resolution adopted at such meeting and entered in such minutes; and such resolution has not been amended, modified, or rescinded since the date of its adoption, and the same is now in full force and effect.

Secretary of the Board of Directors of
Pacific Coast Academy

Coversheet

Resolution to Recognize the Legal Extension of the Charter Term

Section: III. Other Business
Item: A. Resolution to Recognize the Legal Extension of the Charter Term
Purpose: Vote
Submitted by:
Related Material:
PCA Resolution 2023-09 TO RECOGNIZE THE LEGAL EXTENSION OF THE CHARTER TERM B
Y ONE YEAR_Redlined 10.06.2023.pdf



Pacific Coast Academy

13915 Danielson St. #200, Poway, CA 92064

Ph (619) 215-0704

Resolution of Pacific Coast Academy Board of Directors 2023-09

TO RECOGNIZE THE LEGAL EXTENSION OF THE CHARTER TERM BY ONE YEAR PURSUANT TO EDUCATION CODE SECTION 47607.4

WHEREAS, Pacific Coast Academy Charter School (“Charter School”) is a California public charter school operated as a nonprofit public benefit corporation under the direction and management of Pacific Coast Academy Charter School Board of Directors (“Board”); and

WHEREAS, on May 18, 2017, the Dehesa Unified School District Board of Trustees approved the Charter School’s establishment charter petition for a term of five years, from July 1, 2017, to June 30, 2022; and

WHEREAS, in 2021, the California State Legislature added Section 47607.4 to the Education Code, which provided: “[n]otwithstanding the renewal process and criteria established in Sections 47605.9, 47607, and 47607.2 or any other law, effective July 1, 2021, all charter schools whose term expires on or between January 1, 2022, and June 30, 2025, inclusive, shall have their term extended by two years.”

WHEREAS, the Board adopted Board Resolution 2021-08 extending the term of the Charter School’s charter by two years, to expire on June 30, 2024, by operation of law.

WHEREAS, in 2023, the California State Legislature amended Section 47607.4 of the Education Code, which provides: “...and all charter schools whose term expires on or between January 1, 2024, and June 30, 2027, inclusive, shall have their term extended by one additional year.”

NOW, THEREFORE, BE IT RESOLVED, that the charter term for the Charter School shall be extended by one year, to expire on June 30, 2025, by operation of law.

IN WITNESS WHEREOF, the Board of Directors has adopted the above resolution by the following vote at a regular Board meeting this 14th day of December 2023.

SECRETARY'S CERTIFICATE

I, Jessica Ackermann, Secretary of the Board of Directors of Pacific Coast Academy a California nonprofit public benefit corporation, County of San Diego, California, hereby certify as follows:

The attached is a full, true, and correct copy of the resolutions duly adopted at a meeting of the Board of Directors of Pacific Coast Academy, which was duly and regularly held on December 14, 2023, at which meeting all of the members of the Board of Directors had due notice and at which a quorum thereof was present; and at such meeting such resolutions were adopted by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

I have carefully compared the same with the original minutes of such meeting on file and of record in my office; the attached resolution is a full, true, and correct copy of the original resolution adopted at such meeting and entered in such minutes; and such resolution has not been amended, modified, or rescinded since the date of its adoption, and the same is now in full force and effect.

Secretary of the Board of Directors of
Pacific Coast Academy

Coversheet

Standard and Select Population Graduation Requirements Policy

Section: III. Other Business
Item: B. Standard and Select Population Graduation Requirements Policy
Purpose: Vote
Submitted by:
Related Material:
PCA Standard and Select Population Graduation Requirements Policy_Proposed 12.06.2023.pdf



Pacific Coast Academy

Standard and Select Population Graduation Requirements Policy

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STANDARD AND SELECT POPULATION GRADUATION REQUIREMENTS POLICY

The aspiration of the Pacific Coast Academy, in partnership with the community, is to provide an exceptional education that prepares students to be successful members of our democratic society. Therefore, the graduation requirements detailed below have been established. There are select populations that are entitled to different considerations around graduation requirements. This policy is intended to address those select populations.

GRADUATION REQUIREMENTS

Standard Graduation Requirements are as follows:

Subject Area	Graduation Requirements	Total Credits
History / Social Science	6 semester courses <i>(Must include one year of US History, one year World History, one semester of Government, and one semester of Economics)</i>	30
English	6 semester courses	30
Math	4 semester courses <i>(Algebra 1 is a graduation requirement)</i>	20
Science	4 semester courses <i>(Must include one year of Physical Science and one year of Biological Science)</i>	20
Visual & Performing Arts	2 semester courses	10
World Language		
Career Technical Education (CTE)		
Electives	18 semester courses	90
Total =		200 Credits

* Please note that once a subject area graduation requirement has been fulfilled, all excess credits will be rolled over to the Electives category.

INDIVIDUALS WITH EXCEPTIONAL NEEDS

Eligible students with exceptional needs shall be exempt from all coursework and other requirements adopted by the Charter School's governing board that are additional to the statewide coursework requirements identified above and shall be awarded a diploma from high school as described in 20 U.S.C. § 7801(23)(A)(ii)(I)(bb).

A student with exceptional needs shall be eligible for the exemption and diploma award if the student's Individualized Education Program (IEP) provides all of the following:

- The student is required to take the alternate assessment aligned to alternate achievement standards in grade 11 as described in Education Code section 60640(k);
- The student is required to complete state standards aligned coursework to meet the statewide coursework requirements.

Before a student commences grade 10, the student's IEP team shall determine and notify the parent or guardian of whether the student may be eligible to graduate pursuant to the exemption provided for herein.

A student with exceptional needs that meets the criteria for the diploma exemption shall be eligible to participate in any graduation ceremony and any school activity related to graduation in which a student of similar age would be eligible to participate.

OTHER SELECT POPULATIONS

Students in foster care, homeless children/youth, former juvenile court school students, students who are in a military family, or students who are migratory children who transfer between schools any time after the completion of the student's second year of high school, or newcomer students (collectively, "Select Population Students"), and who is in their third or fourth year of high school, shall be exempt from all coursework and other requirements adopted by the Charter School board of directors that are in addition to the statewide coursework requirements, unless the Charter School makes a finding that the student is reasonably able to complete the Charter School's graduation requirements in time to graduate from high school by the end of the student's fourth year of high school.

If the Charter School determines that a Select Population Student is able to complete the School's graduation requirements within the student's fifth year of high school, the Charter School shall do all of the following:

- Consult with the student and the student's educational right holder regarding the student's option to remain in school for a fifth year to complete the Charter School's graduation requirements.
- Consult with the student and the student's educational right holder about how remaining in school for a fifth year to complete the Charter School's graduation requirements will affect the student's ability to gain admission to a postsecondary educational institution.
- Consult with and provide information to the student about transfer opportunities available

through the California Community Colleges.

- Permit the student to stay in school for a fifth year to complete the Charter School's graduation requirements upon agreement with the student (if over 18 years old) or the student's educational rights holder.
- For a student in foster care or a homeless child/youth, consult with the student and student's educational rights holder regarding the student's option to remain in the student's school of origin.

To determine whether a Select Population Student is in the third or fourth year of high school, the number of credits the student has earned to the date of transfer, the length of the student's school enrollment, or, for students with significant gaps in school attendance, the student's age as compared to the average age of students in the third or fourth year of high school, may be used, whichever will qualify the student for the exemption.

The Charter School shall notify a Select Population Student and that student's educational rights holder within 30 calendar days of the date of transfer into the School that the student may qualify for the exemption from local graduation requirements. If the School fails to provide timely notice, the student shall be eligible for the exemption once notified, even if the student no longer qualifies as a Special Population Student.

If a Select Population Student is exempted from local graduation requirements and completes the statewide coursework requirements before the end of the student's fourth year of high school and that student would otherwise be entitled to remain in attendance at the school, the school shall not require or request that the student graduate before the end of the student's fourth year of high school. If a Special Population Student is eligible for the exemption and would otherwise be entitled to remain in attendance at the school shall not be required to accept the exemption or be denied enrollment in, or the ability to complete, courses for which the student is otherwise eligible, including courses necessary to attend an institution of higher education, regardless of whether those are required for statewide graduation requirements.

If a Select Population Student is not exempted from local graduation requirements or has previously declined the exemption, the Charter School shall exempt the student within 30 days of the date of an exemption request made by the student or student's educational rights holder. If a Select Population Student was eligible for an exemption, was not properly notified of the availability of the exemption, or declined the exemption, the Charter School shall exempt the student within 30 days of the date of an exemption request made by the student or the student's educational rights holder even if the student no longer qualifies as a Select Population Student. A Select Population Student's exemption shall not be revoked by the Charter School.

If a Select Population Student was granted an exemption in a previous school and later transfers to the Charter School, the exemption shall continue to apply after the student transfers or no longer qualifies as a Special Population Student.

If a Select Population Student is exempted from local graduation requirements, in addition to providing

notice, the School shall consult with the student and student's educational rights holder on the following:

- Discussion regarding how any of the requirements that are waived may affect the student's postsecondary education or vocational plans, including the ability to gain admission to a postsecondary educational institution.
- Discussion and information about other options available to the student, including, but not limited to, a fifth year of high school, possible credit recovery, and any transfer opportunities available through the California Community Colleges.
- Consideration of the student's academic data and any other information relevant to making an informed decision on whether to accept the exemption.

Any complaints regarding noncompliance with the exemptions for Select Population Students may be made through the Charter School's Uniform Complaint Procedures.

Adopted:

Amended:

Coversheet

Approve Minutes

Section: IV. Consent Agenda
Item: A. Approve Minutes
Purpose: Approve Minutes
Submitted by:
Related Material: Minutes for Regular Scheduled Board Meeting on September 14, 2023



Pacific Coast Academy

Minutes

Regular Scheduled Board Meeting

Date and Time

Thursday September 14, 2023 at 6:00 PM

Location

Pacific Coast Academy Office: 13915 Danielson St. #200, Poway, CA 92064

Directors Present

Benjamin Fung, Kim Gill, Rose Arevalo

Directors Absent

Eric Banatao, Jessica Ackermann

Guests Present

Jennifer Faber, Krystin Demofonte, Shari Erlendson

I. Opening Items

A. Call the Meeting to Order

B. Roll Call of Board Members

C. Public Comments

There were no public comments.

D. Approval of Agenda

Kim Gill made a motion to approve the agenda.
Rose Arevalo seconded the motion.
The board **VOTED** unanimously to approve the motion.

II. Finance

A. 2022-2023 Unaudited Actuals Report

Kim Gill made a motion to approve the 2022-2023 United Actuals Report.
Rose Arevalo seconded the motion.
The board **VOTED** unanimously to approve the motion.

III. Other Business

A. Executive Director's Report

The Executive Director presented updates on the following topics:

- New Staff
- Elevate Learning
- Back to School Picnic
- STAR 360

B. Charter Petition

Rose Arevalo made a motion to approve the submission of charter petition to PCAs authorizer for approval.
Kim Gill seconded the motion.
The board **VOTED** unanimously to approve the motion.

C. Affirming Board Member Terms

Benjamin Fung made a motion to renew terms and board member roles.
Kim Gill seconded the motion.
Motion was made for Jessica Ackerman to renew her term as a board member.
Motion was made for Jessica Ackerman to continue as Secretary, Kim Gill as CFO and Ben Fung as President.

The board **VOTED** unanimously to approve the motion.

IV. Consent Agenda

A. Approve Minutes

Kim Gill made a motion to approve the minutes from Regular Scheduled Board Meeting on 08-14-23.
Rose Arevalo seconded the motion.

The board **VOTED** unanimously to approve the motion.

B. 2023-2024 Employee Handbook

C. Resolution Regarding Tier II Clear Administrative Services Credential Program

D. 2022-2023 Education Protection Account (EPA) Actuals

E. Spring 2023 Consolidated Application

F. Invoices over \$100,000

G. Approve Consent Agenda

Kim Gill made a motion to Approve Consent Agenda.

Rose Arevalo seconded the motion.

The board **VOTED** unanimously to approve the motion.

V. Closing Items

A. Announcement of Next Scheduled Meeting- October 19 at 6:00pm

B. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 6:23 PM.

Respectfully Submitted,
Benjamin Fung

Prepared By:
Jennifer Faber

Noted By:

Board Secretary

Public comment rules: Members of the public may address the Board on agenda or non-agenda items. Please communicate orally your desire to address the board when the board asks for public comments. Speakers may be called in the order that requests are received. We ask that comments are limited to 2 minutes each, with no more than 15 minutes per single topic so that as many people as possible may be heard. If a member of the public utilizes a translator to address the board, those individuals are allotted 4 minutes each. If the board utilizes simultaneous translation equipment in a manner that allows the board to hear the translated

public testimony simultaneously, those individuals are allotted 2 minutes each. By law, the Board is allowed to take action only on items on the agenda. The Board may, at its discretion, refer a matter to school staff or calendar the issue for future discussion.

Note: Pacific Coast Academy Governing Board encourages those with disabilities to participate fully in the public meeting process. If you need a disability-related modification or accommodation, including auxiliary aids or services, to participate in the public meeting, please contact the Pacific Coast Academy Office at [\(619\) 749-1928](tel:6197491928) at least 48 hours before the scheduled board meeting so that we may make every reasonable effort to accommodate you. (Government Code § 54954.2; Americans with Disabilities Act of 1990, § 202 (42 U.S.C. § 12132)).

Coversheet

2023-2024 Employee Handbook

Section: IV. Consent Agenda
Item: B. 2023-2024 Employee Handbook
Purpose:
Submitted by:
Related Material:
PCA 2023-24 Employee Handbook_Rev 09.19.2023_Redlined 12.05.2023(2).pdf



Pacific Coast Academy

Employee Handbook

2023-2024

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SECTION 1 – WELCOME

Welcome to Pacific Coast Academy!

We are happy to have you join us at Pacific Coast Academy (PCA or School). We believe our school is truly unique. We serve a diverse group of talented and hardworking students. We regard the work we do as being of utmost importance. Therefore, we have very high expectations for professionalism and performance for each one of our employees. All employees should treat all individuals, including students, teachers, administrators, volunteers, and family members, with respect, and approach all situations as opportunities to learn.

This handbook has been written to provide you with an overview of PCA, its personnel policies and procedures, and your benefits as a PCA employee.

This handbook is intended to explain in general terms those policies that most often apply to your day-to-day work activities. This handbook cannot anticipate every situation or answer every question about employment, and it is not an employment contract. Employees are expected to read this handbook thoroughly upon receipt, to know and abide by the policies outlined herein, and as revised over time, throughout their employment. No PCA guideline, practice, manual or rule may alter the “at-will” status of your relationship with PCA.

In order to retain necessary flexibility in the administration of its policies, procedures and benefits, PCA reserves the right to change, deviate from, eliminate, or revise the handbook, except for the at-will provisions, at any time, without notice, whenever PCA determines that such action is warranted. For these reasons, we urge you to check with your supervisor to obtain current information regarding the status of any particular policy, procedure or practice. This handbook supersedes and replaces all previous personnel policies, practices and procedures.

We welcome you and wish you great success and fulfillment at PCA.

SECTION 2 – GENERAL

This handbook serves as a guide for the employer/employee relationship. This handbook applies to faculty and staff at PCA.

This handbook contains only general information and guidelines. It is not intended to be comprehensive or to address all the possible applications of, or exceptions to, the general policies and procedures described. For that reason, if you have any questions concerning eligibility for a particular benefit, or the applicability of a policy or practice to you, you should address your specific questions to your supervisor or Human Resources. You are responsible for reading, understanding, and complying with the provisions of this handbook. Our objective is to provide you with a work environment that is constructive to both personal and professional growth.

Neither this handbook nor any other PCA document confers any contractual right, either express or implied, to remain in PCA's employ, nor does it guarantee any fixed term or condition of your employment. Except as otherwise provided in an executed employment agreement, your employment is not for any specified period of time and may be terminated at will, with or without cause and without prior notice, by PCA or you may resign for any reason at any time.

No supervisor or other representative of PCA except the Executive Director, with the approval of the Board of Directors, has the authority to enter into any agreement for employment for any specified period of time, or to make any agreement contrary to the above. Further, the procedures, practices, policies and benefits described herein may be modified or discontinued from time to time with or without advance notice. We will try to inform you of any changes as they occur.

SECTION 3 – PHILOSOPHY

CORE PURPOSE

PCA exists to inspire children to realize their potential to become extraordinary and active members of society.

CORE VALUES

The following three core values are what distinguish PCA from other schools:

- Mentoring – to inspire students to forge their paths in the world
- Passionate – to strive for excellence
- Collaborative – to be active, engaging, and contributing team members

PERMISSION-TO-PLAY VALUES

The following Permission-to-Play values are minimum behavioral standards that all employees must exhibit consistently:

- Innovative
- Dynamic
- Results-oriented
- Data-driven
- Extraordinary
- Confident
- Energetic

STRATEGIC ANCHORS

To ensure success of our core purpose and core values, PCA will use the following two strategic anchors to inform every decision the school makes and the basis for how decisions and actions will be evaluated:

- Academic achievement through relevant curricula, clear expectations, and shared accountability
- Relationship building through mentorship and consistent communication

SCHOOLWIDE LEARNER OUTCOMES

At Pacific Coast Academy, we have goals for our students that are known as Schoolwide Learner Outcomes (SLOs). SLOs are a part of our school culture: they reflect our school vision, the College and Career Readiness standards, and the education of the whole child.

Pacific Coast Academy's Students are:

- **Inquisitive Learners** - Inquisitive learners are investigative, inquiring, ask probing questions, and desire to learn more.
- **Navigators of the Digital World** - Navigators of the digital world who are proficient in the use of technology, media, and online resources.
- **Self-Directed** - Self-directed and motivated students who are able to set attainable goals to achieve academic success.
- **Personalized Learners** - Personalized learners who are able to thrive in the style of education that best fits their individual needs.
- **Independent Critical Thinkers** - Independent critical thinkers who have the ability to problem solve, take ownership, and apply their knowledge to a variety of problems.
- **Responsible Citizens** - Responsible citizens who demonstrate integrity and respect while actively seeking knowledge of local and global issues.
- **Effective Communicators** - Effective communicators who can thoughtfully articulate their thinking with confidence while collaborating with peers.

SECTION 4 – EMPLOYMENT

EMPLOYMENT APPLICATIONS

We rely upon the accuracy of information contained in the employment application and the accuracy of other data presented throughout the hiring process and employment. Any misrepresentations, falsifications, or material omissions in any of this information or data may result in exclusion of the individual from further consideration for employment or, if the person has been hired, termination of employment.

AT WILL EMPLOYMENT

We believe that an employment relationship is successful as long as both parties are mutually satisfied. Accordingly, both you and PCA will have the right to terminate your employment and all related compensation and benefits at any time, with or without cause and with or without notice. In addition, PCA may eliminate or change any term or condition of your employment (including but not limited to your job assignment, duties, or salary) at will, at any time, for any reason not prohibited by law, with or without cause and with or without previous notice.

This is called “employment at will,” and no one other than the Executive Director of PCA with the approval of the Board of Directors, has the authority to alter your employment at-will status, to enter into an agreement for employment for a specified period of time, or to make any agreement contrary to this policy. Further, any such agreement must be in writing and must be signed by the Executive Director. Statements of specific grounds for termination set forth in this Handbook, or elsewhere, are not all-inclusive and are not intended to restrict PCA’s right to terminate at-will.

EQUAL EMPLOYMENT OPPORTUNITY

PCA is an equal opportunity employer. In accordance with applicable law, PCA prohibits discrimination against any employee or applicant for employment on the basis of an individual’s protected status, including race (which includes historically associated traits, such as hair styles and protective hair styles, e.g., braids, locks, and twists), color, religious creed (which includes, without limitation to religious dress and grooming practices), gender, gender identity, gender expression, transgender identity whether or not the employee is transitioning or has transitioned, national origin (which includes, but is not limited to, national origin groups and aspects of national origin, such as height, weight, accent, or language proficiency), ancestry, physical disability (including HIV and AIDS), mental disability, medical condition (including cancer and genetic characteristics), genetic information, age (forty (40) and over), sexual orientation, marital status, registered domestic partner status, sex (which includes pregnancy, childbirth, breastfeeding, and related medical conditions), reproductive health decision-making (including but not limited to a decision to use or access a particular drug, device or product or medical services for reproductive health), military or veteran status (including state and federal active and reserve members as well as those ordered to duty or training), immigration/citizenship status or related protected activities (which includes undocumented individuals and human trafficking), protected medical and other protected leaves, domestic violence victim status, political affiliation, or any other consideration protected by

applicable law. These categories include a perception that the individual has any of these characteristics or is associated with a person who has (or is perceived to have) any of these characteristics. PCA will ensure that applicants and employees are treated in all aspects of employment without unlawful discrimination because of these or any other protected basis. Such aspects of employment include, but are not limited to, recruitment, hiring, promotion, demotion, transfer, layoff, termination, compensation, and training.

To comply with applicable laws ensuring equal employment opportunities to qualified individuals with a disability, PCA will make a good faith effort to provide reasonable accommodations for the known physical or mental limitations of an otherwise qualified applicant or employee with a disability, unless undue hardship would result to PCA. An applicant or employee who believes they require an accommodation in order to perform the essential functions of the job should contact Human Resources and request such an accommodation, specifying what accommodation they need to perform the job. PCA will analyze the situation, engage in an interactive process with the individual, and respond to the individual's request.

If you believe you have been subjected to discrimination, please follow the complaint procedure outlined below.

HARASSMENT

It is the policy of PCA to ensure equal employment opportunity without harassment on the basis of race (which includes, but is not limited to, traits historically associated with race, including, but not limited to, hair texture and protective hairstyles), religious creed (which includes, without limitation, to religious dress and grooming practices), gender, gender identity, gender expression, national origin (which includes, but is not limited to, national origin groups and aspects of national origin, such as height, weight, accent, or language proficiency), ancestry, physical disability, mental disability, medical condition, genetic information, age, sexual orientation, marital status, sex (which includes pregnancy, childbirth, breastfeeding, and related medical conditions), reproductive health decision-making (including but not limited to a decision to use or access a particular drug, device or product or medical services for reproductive health), military or veteran status (including state and federal active and reserve members as well as those ordered to duty or training), immigration/citizenship status or related protected activities (which includes undocumented individuals and human trafficking), protected medical leaves, domestic violence victim status, political affiliation, or any other consideration made unlawful by federal, state, or local laws, ordinances, or regulations. These categories include a perception that the individual has any of these characteristics or is associated with a person who has (or is perceived to have) any of these characteristics.

PCA prohibits any such harassment in the workplace. In addition, we prohibit abusive conduct/workplace bullying in the work environment. It is our mission to provide a professional work and learning environment free of harassment, discrimination and/or workplace bullying and that maintains equality, dignity, and respect for all. This policy protects all employees of the School as well as interns, volunteers, and potential employees (applicants). All employees of the School are required to abide by this policy, regardless of position or status, including supervisors, administration, and co-workers. In addition, this policy prohibits unlawful harassment by third parties, including students, parents, vendors or other third

parties, who have workplace contact with our employees. This policy applies to all applicants and employees (or other listed individuals), whether related to conduct engaged in by fellow employees or someone not directly connected to PCA (e.g., an outside vendor, consultant or customer). Conduct prohibited by these policies is unacceptable in the workplace and in any work-related setting outside the workplace, such as during business or field trips, meetings and business or school-related social events.

What is Harassment?

Harassment can take many forms. As used in this Employee Handbook, the term “harassment” includes all unwelcome conduct that comprises the following behavior pertaining to any of the above protected categories or characteristics:

- Offensive remarks, comments, jokes or slurs pertaining to an individual’s race, religion, sex, sexual orientation, gender or gender identity or gender expression, age, national origin or ancestry, disability, citizenship, veteran status, or any other protected status as defined by law or regulation whether verbally or by electronic means including email, and/or text messages
- Offensive sexual remarks, sexual advances, flirtations, or requests for sexual favors regardless of the gender of the individuals involved and whether verbally or by electronic means
- Offensive physical conduct, including, but not limited to, touching, blocking normal movement or interfering with another’s work regardless of the gender of the individuals involved, including, but not limited to threats of harm, violence or assault
- Offensive pictures, drawings or photographs or other communications, including email, text messages, or other forms of electronic communication
- Holding work functions in inappropriate venues, such as a strip-club
- Sex or gender based practical jokes, sexual favoritism
- Threatening reprisals due to an employee’s refusal to respond to requests for sexual favors or for reporting a violation of this policy
- Unwelcome sexual advances, requests for sexual favors and other verbal or physical conduct of a sexual nature, regardless of gender, when:
 - Submission to such conduct is made either explicitly or implicitly a term or condition of an individual’s employment
 - Submission to, or rejection of, such conduct by an individual is used as a basis for employment decisions affecting such individual
 - Such conduct has the purpose or effect of substantially interfering with the individual’s work performance or creating an intimidating, hostile or offensive working environment

What Is Abusive Conduct/Workplace Bullying?

- Conduct of an employee in the workplace that a reasonable person would find hostile, threatening, intimidating, humiliating and unrelated to an employer’s legitimate business interests. Examples may include:
 - Use of derogatory remarks, insults and/or epithets.
 - Verbal or physical conduct that sabotages or undermines a person’s work performance

that is threatening, humiliating or intimidating.

- Bullying, gossip, profanity, abusive conduct and negative comments are destructive to our School culture, create false rumors, disrupt school operations and interfere with the privacy of others.

What is Retaliation?

Retaliation against an individual for reporting harassment, discrimination, or for participating in an investigation of a claim of such conduct is a serious violation of this policy and, like harassment or discrimination itself, will be subject to disciplinary action. Acts of retaliation should be reported immediately and will be promptly investigated and addressed.

As used in this policy, “retaliation” means taking any adverse employment action against an employee because the employee engaged in protected activity pursuant to this policy. Protected activity may include, but is not necessarily limited to, reporting or assisting in reporting suspected violations of this policy, cooperating or participating in investigations or proceedings arising out of a violation of this policy, or engaging in any other activity protected by applicable law.

As used in this policy, an “adverse employment action” means conduct or an action that materially affects the terms and conditions of the employee’s employment status or is reasonably likely to deter the employee from engaging in further protected activity. Adverse employment actions may include, but are not limited to, the following: demotion; suspension; reduction in pay; denial of a merit salary increase; failure to hire or consider for hire; refusing to promote or consider for promotion because of reporting a violation of this policy; harassing another employee for filing a complaint; denying employment opportunities; changing an employee’s work assignments for identifying harassment or other forms of discrimination in the workplace; treating an employee differently such as denying an accommodation; not talking to an employee (the “cold shoulder”) when otherwise required by job duties; or otherwise excluding the employee from job-related activities because of engagement in activities protected under this policy.

Any retaliatory adverse action because of a protected activity will not be tolerated. If an employee believes they have been subjected to, has witnessed, or has knowledge of retaliation in violation of this policy, please follow the complaint procedure outlined below.

Responsibility

All PCA employees have a responsibility for keeping our work environment free of harassment, discrimination, retaliation and abusive conduct in accordance with this policy.

Reporting

PCA encourages reporting of all perceived incidents of discrimination, harassment, abusive conduct or retaliation, regardless of the offender’s identity or position. Individuals who believe that they have been subjected to such conduct should immediately discuss their concerns with their immediate supervisor, the Executive Director or Human Resources. Do not report your complaint to any individual who has allegedly engaged in the inappropriate behavior that is the subject of your complaint. In addition, PCA encourages individuals who believe they are being subjected to such conduct to promptly advise the

offender their behavior is unwelcome and request that it be discontinued. Often this action alone will resolve the problem. PCA recognizes, however, that an individual may prefer to pursue the matter through formal complaint procedures. Every effort will be made to keep such reports as confidential as possible, although confidentiality cannot be guaranteed. PCA is serious about enforcing its policy against harassment; however, PCA cannot resolve a harassment problem that it does not know about. Therefore, employees are responsible for bringing any such problems to PCA's attention so it can take whatever steps are necessary to correct the problems.

All employees who witness potential violations of this policy, and particularly supervisors, are required to immediately report such incidents to their immediate supervisor, the Executive Director, or Human Resources. Supervisors must report any and all conduct of which they are made aware, which violates, or may violate, policies regarding discrimination, unlawful harassment, or retaliation to Human Resources, the Executive Director or the Chair of the Board of Directors, if appropriate. Supervisors who fail to report alleged violations may be subject to disciplinary action, up to and including termination.

All complaints submitted pursuant to this policy can be done in writing or verbally. Your complaint should be specific and should include the names of the individuals involved, the names of any witnesses, and any supporting documentation. Employees may choose to submit their complaints anonymously.

Investigation/Complaint Procedure

All complaints of harassment, discrimination, retaliation or abusive conduct will be promptly investigated.

PCA encourages the prompt reporting of complaints or concerns so that rapid and appropriate remedial action can be taken before relationships become irreparably strained. Therefore, while no fixed reporting period has been established, early reporting and intervention have proven to be the most effective method of resolving actual or perceived incidents of harassment.

PCA's investigation methods will vary depending on the nature of the complaint, the allegations, the witnesses, and other factors. The investigation may include individual interviews with the parties involved and, where necessary, with individuals who may have observed the alleged conduct or may have other relevant knowledge. All complaints will be handled as confidentially as possible and information will be disclosed only as it is necessary to complete the investigation and resolve the matter.

All employees are required to fully cooperate with PCA's investigation. which includes, but is not limited to, providing all pertinent information in a truthful manner, submitting pertinent documents in their possession, not interfering with the investigation in any manner, and maintaining an appropriate level of discretion regarding the investigation. Failure to do so may result in disciplinary action, up to and including termination.

During the investigation, PCA will provide regular progress updates, as appropriate, to those directly involved. PCA will strive to complete its investigation as efficiently as possible in light of the allegations and will reach any conclusions based on the evidence collected and credibility of the witnesses.

PCA may investigate conduct in the absence of a formal complaint if PCA has reason to believe that an individual has engaged in conduct that violates PCA policies or applicable law. Further. PCA may continue

its investigation even if the original complainant withdraws their complaint during the course of the investigation.

Any conduct which PCA believes constitutes harassment, discrimination, abusive conduct, or retaliation in violation of this policy will be dealt with appropriately. Corrective action may include, for example, training, referral to counseling and/or disciplinary action such as warning, reprimand, withholding of a promotion or pay increase, reassignment, temporary suspension without pay or termination, as PCA believes appropriate under the circumstances. Due to privacy protections, PCA may not be able to fully disclose its entire decision regarding corrective action to the complainant. False and malicious complaints of harassment, discrimination, abusive conduct, or retaliation as opposed to complaints, which, even if erroneous, are made in good faith, may be the subject of appropriate disciplinary action.

Conclusion

This policy was developed to ensure that all employees work in an environment free from harassment, discrimination, abusive conduct and retaliation. PCA will make every reasonable effort to ensure that all concerned are familiar with these policies and aware that any complaint in violation of such policies will be investigated and resolved appropriately. Any employee who has questions or concerns about these policies should talk with Human Resources or the Executive Director. Finally, these policies should not, and may not, be used as a basis for excluding or separating individuals of a particular gender, or any other protected characteristic, from participating in business or work-related social activities or discussions. In other words, no one should make the mistake of engaging in discrimination or exclusion in order to avoid allegations of harassment. The law and the policies of PCA prohibit disparate treatment on the basis of sex or any other protected characteristic, with regard to terms, conditions, privileges and prerequisites of employment. The prohibitions against harassment, discrimination, abusive conduct, and retaliation are intended to complement and further those policies, not to form the basis of an exception to them.

If you believe you have experienced discrimination, harassment, or abusive conduct you may file a Civil Rights Department (“CRD”) or Equal Employment Opportunity Commission complaint. For information contact the CRD or EEOC. You may find their phone numbers online at www.eeoc.gov and, <http://www.calcivilrights.ca.gov> respectively.

TITLE IX

Title IX provides for separate processes and procedures for sexual harassment and sexual assault when the type of conduct falls within the definitions of sexual harassment and sexual assault as provided in 34 C.F.R. § 106.30. In addition, the conduct must have taken place at school locations, events or circumstances over which the School exercised substantial control over both the individual who has been accused of sexual harassment and/or assault and the context in which the sexual harassment occurs. For these types of complaints, the School will follow the Title IX policy processes and procedures, which may be found in the School’s Title IX grievance policy. If the conduct does not fall within Title IX, this policy will be followed. There may be instances where the conduct falls within both policies and the School will follow both policies. The School’s Title IX Coordinator is the Director of School Support, Phone: (619) 215-0704, email: SchoolSupport@pacifccoastacademy.org.

TRAINING REQUIREMENTS

PCA requires all employees to abide by California's training requirements, which includes training within six months of hire and retraining every two years thereafter. Employees who fail to complete this required training will be subject to disciplinary action, up to and including termination.

WHISTLEBLOWER POLICY

PCA is committed to maintaining a workplace where employees are free to raise good faith concerns regarding certain business practices, specifically: (1) reporting suspected violations of law, including but not limited to federal laws and regulations; (2) providing truthful information in connection with an inquiry or investigation by a court, agency, law enforcement, or other governmental body; and (3) identifying potential violations of PCA policy, specifically the policies contained in PCA's Employee Handbook.

An employee who wishes to report a suspected violation of law or PCA Policy may do so by contacting the Executive Director, Deputy Executive Director, or Human Resources.

PCA expressly prohibits any form of retaliation, including harassment, intimidation, adverse employment actions, or any other form of retaliation, against employees who raise suspected violations of law, cooperate in inquiries or investigations, or identify potential violations of PCA policy. Any employee who engages in retaliation will be subject to discipline, up to and including termination.

Any employee who believes they have been subjected to any form of retaliation as a result of reporting a suspected violation of law or policy should immediately report the retaliation to one of the following: the Executive Director, Deputy Executive Director, or Human Resources. Any supervisor, manager, or human resources staff member that receives complaints of retaliation must immediately inform the Executive Director or Chair of the Board of Directors, if appropriate.

Reports of suspected violations of law or policy and reports of retaliation will be investigated promptly and in a manner intended to protect confidentiality as much as possible (although confidentiality cannot be guaranteed) and consistent with a full and fair investigation. Human Resources and a member of PCA's administration will conduct the investigation or designate other internal or external parties to conduct the investigations. The investigating parties will notify the concerned individuals of their findings as appropriate.

OPEN COMMUNICATION POLICY

We want to hear from you. PCA strongly encourages employee participation in decisions affecting their employment and their daily professional responsibilities. Our greatest strength lies in our employees and our ability to work together. We encourage open communication about all aspects of our school and organization. Employees are encouraged to openly discuss with their supervisors any problems or suggestions they believe would make our organization better and stronger. PCA is interested in all our employee's success and fulfillment. We welcome all constructive suggestions and ideas.

Employees who have work-related concerns or complaints are encouraged to discuss them with their

supervisor or the Executive Director. Employees are encouraged to raise their work-related concerns as soon as possible after the events that cause concern. PCA will attempt to keep the employee's concerns and complaints and any resulting investigation confidential to the extent feasible. However, in the course of an investigation and/or in resolving the matter, some dissemination of information to others may be necessary, appropriate, and/or required by law. Employees with concerns or complaints relating to harassment, discrimination or retaliation should follow the reporting procedure outlined in this Handbook.

LACTATION ACCOMMODATION POLICY

PCA provides a reasonable amount of break time to accommodate an employee's need to express breast milk for the employee's infant child.

A private location to express breast milk will be provided in close proximity to the employee's work area. The employee's normal work area may be used if it allows the employee to express milk in private. In certain circumstances, a temporary location, multipurpose room, or shared space may be provided in accordance with applicable law. The location will also meet the following requirements: not be a bathroom; be free from intrusion; be shielded from view; be safe, clean, and free of hazardous materials; contain a surface to place a breast pump and personal items; contain a place to sit; and have access to electricity or alternative devices, including, but not limited to, extension cords or charging stations, needed to operate an electric or battery-powered breast pump. In addition, the School shall provide access to a sink with running water and a refrigerator suitable for storing milk in close proximity to the employee's work area. If a refrigerator cannot be provided, the School may provide another cooling device suitable for storing milk, such as a School-provided cooler.

Employees requesting an accommodation under this policy should comply with the following requirements:

- The employee should complete an accommodation request form and contact the employee's supervisor or Human Resources to request designation of a location and time to express breast milk under this policy.
- The requested break time should, if possible, be taken concurrently with other scheduled break periods. Nonexempt employees should clock out for any lactation breaks that do not run concurrently with normally scheduled rest periods. Any such breaks will be unpaid.

The School will engage the employee in an interactive process with the employee to determine when and where lactation breaks will occur, and will respond accordingly, generally within two business days. The School reserves the right to deny an employee's request for a lactation break if the additional break time will seriously disrupt operations.

Retaliation for making a lactation accommodation request is strictly forbidden. If the employee believes they have been retaliated against it should be reported immediately to their supervisor, Human Resources or Executive Director. Discrimination against and harassment of lactating employees in any form is unacceptable, a form of prohibited sex/gender discrimination, will not be tolerated at PCA and will be handled in accordance with PCA's policy on discrimination and harassment.

If any employee believes they have experienced retaliation or discrimination as a result of conduct protected by this policy, the employee may also file a complaint with their supervisor and/or the Labor Commissioner's Office. For more information, contact the Labor Commissioner's Office by phone or visit a local office by finding the nearest one on the website: www.dir.ca.gov/dlse/DistrictOffices.htm. The Labor Commissioner's Office provides an interpreter at no cost to the employee, if needed.

PUBLIC RELATIONS

The success of a school depends upon the quality of the relationship among the school, its employees, students, parents and the general public. The public impression of PCA and its interest in our school will be formed in part, by PCA employees. Our employees are ambassadors. The more goodwill an employee promotes, the more employees, students, parents and the general public will respect and appreciate the employee, PCA, and our school's services.

Below are several things employees can do to help leave people with a good impression of PCA. These are the building blocks for our continued success:

- Communicate with parents regularly
- Act competently and deal with others in a courteous and respectful manner
- Communicate pleasantly and respectfully with other employees at all times
- Follow up on requests and questions promptly, provide business-like and personable replies to inquiries and requests, and perform all duties in an orderly manner
- Respond to email and voicemail within 24 hours during the workweek
- Take great pride in your work and enjoy doing your very best

SECTION 5 – THE EMPLOYMENT PROCESS

EMPLOYEE STATUS AND CLASSIFICATIONS

Each PCA employee is either a “full-time,” “part-time,” or “temporary” employee and either an “exempt” or “non-exempt” employee. Some of the policies and benefits described in this handbook depend on whether the employee is full-time or part-time. Full-time employees are those employees regularly scheduled to work 35 or more hours or more each week. Part-time employees are those regularly scheduled to work less than 35 hours each week. Temporary employees are those employed for short-term assignments or in connection with a specific project or event. Temporary employees are not eligible for employee benefits, except those mandated by applicable law.

Every member of the team is designated as a “Certificated employee” or “Classified employee.” Some of the policies and benefits described in this handbook depend on how the employee is designated.

Exempt

This category includes all employees who are determined by the School to be exempt from certain wage and hour provisions of state and federal laws. Exempt employees are paid a fixed salary that is intended to cover all of the compensation to which they are entitled. Exempt employees will be expected to work the number of hours necessary to complete their assigned responsibilities. Because they are exempt, such employees are not entitled to additional compensation for extra hours of work. Typically, full-time Teachers and Administrators are exempt employees.

Non-Exempt

This category includes all employees who are covered by certain wage and hour provisions of state and federal laws. Non-exempt employees are entitled to overtime and double time pay as well as meal and rest breaks, as prescribed by law. Typically, all part-time and temporary employees are non-exempt. Additionally, most Classified staff are typically non-exempt employees.

Certificated Employee

Certificated Employees are teachers and administrators and work according to specified days on their board approved staff calendar.

Classified Employee

Classified Employees include those employees hired by PCA that do not primarily instruct students, nor require state certification, such as maintenance, assistants and other operational employees.

WORK SCHEDULES

All employees will be assigned a work schedule suitable for their job assignment and will be expected to begin and end work according to the schedule. Please note that schedules may vary depending on a variety of factors including whether you work during the academic year or on an annual basis. The Executive Director or your supervisor will assign your individual work schedule. In order to accommodate

the needs of our business, it may be necessary to change individual work schedules on either a short-term or long-term basis. All employees are expected to be at their desks or workstations at the start of their scheduled shift, ready to work. If you need to modify your schedule, request the change with Human Resources or your supervisor. All schedule changes or modifications must be approved by the Executive Director.

PCA reserves the right to assign employees to jobs other than their usual assignment when necessary, provided the employee is capable of performing the essential functions of the alternate assignment.

Non-exempt employees are not to work before or to continue working after their scheduled hours unless specifically assigned by the supervisor. Non-exempt employees are not allowed to work “off the clock.” Attendance at School-sponsored functions is not compensated unless the supervisor has required you to attend. Employees violating these rules may be subject to disciplinary action up to and including termination.

SPECIAL VIRTUAL CLASSROOM EMPLOYMENT CONDITIONS

Position Responsibilities

- Teachers may be assigned a “Virtual Class” or “Virtual Classes.”
- Teachers are provided, at PCA’s expense, a computer capable of maintaining a high-speed internet connection for their entire virtual class.
- Teachers must be available each school day from 8:30 a.m. – 5:00 p.m. by internet and/or phone.
- Teachers must be available to conduct virtual classroom sessions as assigned during the school day.
- Teachers must have access to a phone for calling/responding to students/parents during the teacher’s scheduled time within two (2) hours by phone or four (4) hours by internet.
- Teachers will use the tracking and monitoring system integrated into the student’s assigned course. Teachers will provide continual monitoring of the student’s progress and their scheduled benchmarked progress status.
- Teachers will be responsible for all virtual school required record keeping and reporting.

Training

Teachers are required to attend training sessions hosted virtually or in-person. Mileage reimbursement will follow standard PCA protocols and procedures.

Worksites

Most classes will be held virtually. Teachers may work from home.

REMOTE WORK POLICY

The conditions of remote work include, but are not limited to the following:

Employee Expectations

Availability

As a condition of working on a remote basis, the employee must be available for contact via telephone and email and perform work during their normal scheduled hours. For designated meetings and as requested by the supervisor, staff will be required to have their cameras on, be engaged in the conversation, and be prepared to respond when asked. Unless expressly authorized by their supervisor, non-exempt employees do not have permission to work at any time outside of their scheduled hours. If an employee will not be available for work during their normal hours, the employee must notify and obtain advanced approval from their supervisor.

Timekeeping Requirements

Non-exempt employees working remotely must comply with the School's timekeeping and meal and rest period policies while working remotely. Specifically, employees must accurately record all hours worked remotely in the School's timekeeping system. This means employees must record all times the employee begins, stops, or resumes working remotely. Non-exempt employees are also required to take a meal period while working remotely in accordance with school policies and must accurately record the start and stop times of each meal period. Employees are not required to record the times of any rest periods. If an employee forgets to record any hours worked or the start and stop times of meal periods or experiences any issues with taking required meal or rest periods, the employee must immediately report these issues to their supervisor and Human Resources.

Compliance With School Policies

Employees must comply with all School policies and procedures while working remotely, including, but not limited to, all policies and procedures governing Employee's use of the School's electronic communications and computer systems and Confidential Information, including but not limited to student information.

Leave of Absence

Employees must request and obtain written approval for any leave taken in the same manner as though the employee were not working remotely.

Security Measures

Employees must continue to follow approved safeguards in order to protect the data, property, records and assets of the School. All work product done at the home work area will be treated in the same manner as work product from the School's primary location and is the property of the School. All records, computer files, and correspondence must be safeguarded for return to the School's primary location. Computer files must be regularly backed up and saved. All School property, unless otherwise specifically authorized by a supervisor, must be returned to the School's primary location upon the employee's conclusion of the remote work period. Employee is expected to ensure the protection of student and personnel privacy concerns, including, but not limited to ensuring that no private student information requiring protection by FERPA is disclosed to third parties without the parent's/guardian's consent, protecting School computers from access by third persons, keeping confidential information in locked

cabinets and any other protective measures in light of your particular position.

Travel

Employees must remain available to be physically present at the work site as needed by School operations. Employees may not work remotely from other states or locations which prevent physical presence without written permission.

Remote work is not a substitute for dependent care. Employees shall remain available during agreed upon work hours to work for the School.

Workspace Safety

- While working from home, Employee shall maintain a clearly defined workspace that is kept clean, orderly and free from hazardous conditions.
- The work area shall have adequate light so the Employee may successfully perform the requirements of the Employee's job.
- All exits from the worksite shall be free from obstructions.
- All equipment used by Employee (both School provided and Employee owned) shall be in good working condition.
- Employee's desk, chair and other equipment are appropriately designed and arranged to eliminate strain on all parts of the body. Employee shall indemnify Employer for any injury to third parties at the teleworking location.
- If the Employee is injured while performing work in the course of scope of Employee's employment with the School while working at home, Employee shall notify the Employee's supervisor immediately. During work hours and while performing work functions in the designated work area of the home, Employee is covered by worker's compensation, only during agreed upon work hours.

Equipment, Tools, and Materials

- School will supply Employee with necessary office supplies to perform the Employee's job. School will not reimburse Employee for any additionally purchased supplies without the prior written consent of the Employee's supervisor.
- Employee acknowledges that all School provided equipment and tools required for Employee to perform that Employee's job remain the property of the School. The School will provide for repairs to School equipment and tools only. The Employee is responsible for repairs to any Employee-owned equipment or tools used by Employee. The Employee is financially responsible for School owned equipment and tools if any are lost, stolen or damaged because of that employee's intentional conduct, gross negligence, misuse or abuse.
- No one other than Employee shall use any School provided equipment or tools for any purpose and Employee shall only use School provided equipment and tools for business purposes.
- Within three (3) days of written notice, Employee must return School owned equipment for inspection, repair, replacement, or repossession.
- If the Employee's employment is terminated, Employee agrees to return all School owned

equipment, tools and materials to School within 48 hours of receiving a shipping label or ability to drop off at a school site.

Miscellaneous

- An employee's ability to work remotely remains at the sole and absolute discretion of the School. As with all of its policies and procedures, the School reserves the right to modify, alter, or otherwise amend this policy at its sole and absolute discretion.
- Unless otherwise required by law, remote working is voluntary.
- Employee understands that Employee is responsible for tax consequences, if any, of this arrangement.

ATTENDANCE AND PUNCTUALITY

Employees are expected to observe regular attendance and be punctual. Each of our employees is critical to our success. Therefore, regular attendance and punctuality is considered an essential function of all positions. Employees are expected to report to work as scheduled, on time, and prepared to work. Employees also are expected to remain at work for their entire work schedule, except meal periods, rest periods or when required to leave on authorized School business. Late arrivals, early departures or other unanticipated and unapproved absences from scheduled hours are disruptive and must be avoided. If you are unable to report for work on any particular day, you must call your supervisor at least one hour before the time you are scheduled to begin working for that day. If you call in less than one hour before your scheduled time to begin work, you will be considered tardy for that day. Absent extenuating circumstances or a medical provider's order excusing you from work for a period of time, you must call in on any day you are scheduled to work and will not report to work. The School understands that in some cases, advance notice is not possible. In these cases, notify your supervisor personally at the earliest possible moment. In some circumstances, you may be required to provide verification of the reason or documentation for your absence.

More than three instances of non-illness related tardiness by any employee during any twelve-month period are considered excessive. Any unexcused absence is considered excessive.

If you fail to report for work without any notification to your supervisor and the absence continues for a period of three business days, the School will determine that you have abandoned your job and voluntarily terminated your employment.

Absences protected by local, state and federal law do not count as violations of this policy. Paid sick time protected under California law does not count as a violation of this policy.

PROFESSIONAL DEVELOPMENT

Employees are expected to attend and participate in all professional development sessions and other school sponsored training that may be scheduled. While we understand that scheduling conflicts may arise, consistent tardiness, absenteeism and early departures may result in disciplinary action. Mandatory professional development or other mandatory staff meetings that are missed are required to be made up

by the employee at the School's sole discretion and at a time scheduled solely in the School's discretion. Failure to participate in mandatory professional development or other mandatory staff meetings may result in disciplinary action.

When an employee attends a School sponsored professional development and/or training, the time spent in attendance shall be counted as time worked. All employees are required to sign-in and out for the purpose of record keeping. These records will serve as the official roster of attendance.

PCA will pay hourly employees for attendance at mandatory training, lectures and meetings outside of regular working hours at the employee's hourly rate. As exempt employees, salaried staff may be required to attend training seminars that may be outside of PCA's normal business hours with no additional pay, including missed professional development or other mandatory staff meetings.

In the event that an employee must leave early or is unable to attend a scheduled training (i.e., Professional Development sessions), during their normal work hours, an employee MUST put in a time-off request according to the time-off policy. Employees will be required to attend make-up sessions of any missed training.

Failure to comply with this policy may result in disciplinary action.

TIME RECORDS (NON-EXEMPT EMPLOYEES)

Non-exempt employees must accurately complete time records within the School's time keeping system on a daily basis. Each time record must show the exact time each work period began and ended, and the meal periods taken. Absences and overtime must be accurately identified on your time record. Any work performed before or after any regularly scheduled work shift must be approved in advance by the employee's supervisor or school leadership. Non-exempt employees are not allowed to work "off the clock." All time actually worked must be recorded. This includes the use of laptops, computers, PDAs or cell phones to check work email, voicemail or to send text messages after hours. You cannot record time and/or submit a time record for another employee. Any errors on an employee's time record should be reported immediately to the employee's supervisor or Human Resources. Submission of your electronic timecard indicates you have certified the hours entered are accurate and you have adhered to all policies and procedures.

Exempt employees must report full days of absence from work. Deductions from an exempt employee's salary will be made only in accordance with applicable law. Employees should immediately contact Human Resources with any questions concerning their pay so that inadvertent errors can be corrected.

WORKWEEK AND WORKDAY

PCA's workweek is from Sunday at 12:00 A.M. through the following Saturday at 11:59 P.M. PCA's standard workday is 12:00 A.M. to 11:59 P.M. (midnight) each day.

OVERTIME

All non-exempt employees are required to obtain approval from their supervisor prior to working overtime or double time. Failure to obtain such approval may subject an employee to discipline, up to and including termination. However, in all cases, the School will compensate its non-exempt employees for all hours worked.

OFF THE CLOCK WORK

PCA prohibits all non-exempt employees from working off the clock at any time. All time worked must be recorded on the employee's timesheet. This includes the use of laptops, computers, PDAs or cell-phones to check work email, voicemail or to send text messages after hours.

MEAL AND REST PERIODS (NON-EXEMPT EMPLOYEES)

All non-exempt employees are provided with an opportunity to take meal and rest periods consistent with the law. During your meal periods and rest periods, you may not work at all. You are excused from all duties. In addition, please understand that you may not combine required meal or rest periods in order to take a longer break. Also, you may not miss a required meal or rest period in order to start work later or leave work earlier. In the rare event that you believe you cannot take a meal or rest period, or you are unable to take a full meal or rest period pursuant to School policy or you must begin your meal period more than five hours after your work period began, you must notify Human Resources in advance whenever possible (and, in any event, as soon as possible) so that the proper measures may be taken.

Failure to comply with the School's policy regarding meal and/or rest periods can lead to discipline, up to and including termination.

Meal Periods

Non-exempt employees (hourly employees) scheduled to work more than five hours in a day are given a 30-minute duty-free unpaid meal period. The meal period must be taken before the end of the fifth (5th) hour of work. For example, if the employee begins working at 7:00 a.m., then the employee must clock out to begin their meal period no later than 11:59 a.m. The supervisor may schedule the employee's meal periods. The employee may waive this meal period if their workday will be completed within a total of six hours or less. To waive a meal period, the employee must receive prior written approval from their supervisor and complete a "Meal Period Waiver" form. This needs to be completed in advance or immediately as the situation occurs, but in no event after the meal period has been missed. If you are a part-time employee who consistently works 5-6 hours a day and would like to waive your meal break on a regular basis, please note that you will have to fill out a new form every 90 days to continue to waive your meal break. Reach out to HR to receive a copy of the "Meal Period Waiver" form.

If an employee's day exceeds ten hours of work time, the employee is entitled to an additional 30-minute duty-free meal break. The employee may only waive this second meal period if they have taken the required first meal break of at least 30 minutes and their workday will not exceed 12 hours. To waive the second meal period, the employee must receive prior written approval from their supervisor and

complete a “Second Meal Period Waiver” form.

<u>Hours Worked</u>	<u>Number of Meal Periods</u>
0 hours to 5 hours	No meal period
Over 5 hours to 10 hours	1, 30-minute meal period
Over 10 hours to 14 hours	2, 30-minute meal periods

Non-exempt employees must observe assigned working hours, the time allowed for meal periods, and report any missed, late or short meal periods on that days’ time record and to the employee’s supervisor immediately. The meal period must be accurately recorded on the employee’s timesheet. Meal periods are unpaid time and employees are free to leave the premises. Meal periods may not be combined with rest periods or used to come in later or leave earlier on a workday.

Rest Periods

Non-exempt employees are authorized and permitted to take a 10-minute rest period for each four (4) hours of work or major portion thereof. Your supervisor may schedule your rest periods. Rest periods should be taken as close to the middle of a work period as possible and cannot be taken in conjunction with a meal period. Rest periods are paid work time; they cannot be waived by the employee in order to shorten the workday or used towards additional time off.

<u>Hours Worked</u>	<u>Number of Rest Periods</u>
3.5 hours to 6 hours	1, 10-minute rest period
Over 6 hours to 10 hours	2, 10-minute rest periods
Over 10 hours to 14 hours	3, 10-minute rest periods

Non-exempt employees must observe assigned working hours, the time allowed for rest periods, and report any missed rest period immediately as set forth below. The meal period must be accurately recorded on the employee’s time sheet. Meal periods are unpaid time and employees are free to leave the premises. Meal periods may not be combined with rest periods or used to come in later or leave earlier on a workday. Non-exempt employees are expected to return to work promptly at the end of any meal period. Employees are encouraged to report any concerns regarding meal or rest periods to Human Resources.

Reporting Missed, Late or Short/Interrupted Meal and Rest Periods

In addition to reporting it on their time record, any employee who misses a meal or rest period or who experiences a late, short, or interrupted meal period—for any reason—must immediately report this issue to their supervisor and complete a Non-Exempt Employee Meal Waiver Agreement. The employee must fill out all fields on the form, including providing a thorough explanation for the non-compliant meal or rest period. The employee must complete and turn in this form to their supervisor on the same workday

they experienced the non-compliant meal or rest period. If an employee voluntarily chooses to miss a meal or rest period or take a late, short, or interrupted meal period (e.g., I chose to take my lunch later in the day or I chose to refuse an “authorized” meal period at the time provided by), the employee is not entitled to premium pay (one additional hour of pay). If an employee involuntarily experiences a missed meal or rest period or a late, short, or interrupted meal period (e.g., my supervisor 32 asked me to handle a client call or meeting that caused me to miss or take a late meal period), the employee is entitled to premium pay. Employees must report the reason for the noncompliant meal or rest on the Non-Exempt Employee Meal Period Waiver Agreement, or to Human Resources. Non-Exempt Employee Meal Period Waiver Agreement.

PAYDAYS

Employees are paid semi-monthly on the 10th and 25th of the month in accordance with the School’s payroll schedule. The Payroll Coordinator or designee will distribute checks to those who do not have direct deposit. If a normally scheduled pay day falls on a weekend or holiday, paychecks will be distributed the preceding business day.

A written, signed authorization is required for mail delivery or for delivery of your paycheck to any other person. If you have an automatic deposit for your paycheck, your funds will be deposited to the financial institution you requested by the end of business on the scheduled payday. While an automatic deposit may actually credit to your account before your actual “payday,” the School is not responsible for automatic payments or withdraws dated prior to your actual payday and you should not depend on early deposits of your pay.

If a wage garnishment order is received by PCA for one of our employees, we are obligated by law to comply with the demand. The affected employee will receive notice from their supervisor or Human Resources as soon as possible.

OVERPAYMENT OF WAGES

If the School determines a wage overpayment has been made to a school employee, the School will notify the employee of the overpayment **in writing, and** afford the employee an opportunity to respond before commencing recoupment actions **and provide the employee with notice of the employee’s rights if the employee disputes the existence or amount of the overpayment.** Reimbursement shall be made to the School through one of the following methods mutually agreed to by the employee and the School:

- Cash payment or cash installment payments.
- Installment payments through payroll deduction covering at least the same number of pay periods in which the error occurred. When overpayments from the School have occurred for more than one year, the employer may require full repayment from the employee through payroll deductions over the period of one year.
- The adjustment of appropriate leave credits, provided that the overpayment involves the accrual or crediting of leave credits such as vacation leave. Any errors in sick leave balances shall only be adjusted with sick leave credits.

Installment payment amounts deducted from an employee's salary or wages shall not exceed **the amounts specified in California Code of Civil Procedure section 706.050** ~~25 percent of the school employee's net disposable earnings for each payroll amount.~~ The deductions shall not result in an employee making less than the minimum wage for that payroll period.

Absent mutual agreement on a method of reimbursement, the School will proceed with recoupment by installment payments as provided in bullet (2) above.

If an employee is separated from employment before full repayment of the overpayment amount owed, the School may deduct an amount sufficient to provide full repayment from any money owed to the employee upon separation. If the amount of money owed to the employee upon separation is insufficient to provide full reimbursement to the School, the School shall have the right to exercise any and all other legal means to recover the additional amount owed.

PAYROLL WITHHOLDINGS

PCA is required by law to withhold Federal Income Tax, State Income Tax, Social Security (FICA), State Teachers Retirement Service (STRS for eligible credentialed faculty) and State Disability Insurance from each employee's paycheck as outlined below. Additionally, if a garnishment, tax levy, or an order to withhold child support payments should be delivered, PCA must comply with that order within the time allowed by law, and cannot postpone the payroll deduction for any reason. Voluntary deductions, which must be authorized in writing by employees, may include retirement plans, employee portion of insurance premiums, or any other benefit made available to employees.

If an employee believes an error has been made in their pay or deductions, PCA will work in good faith to resolve errors as soon as possible. The employee should notify the Payroll Coordinator or designee of any errors in pay or deductions withheld within seven (7) days from the date paid.

Every deduction from the employee's paycheck is explained on the check voucher/paystub. If the employee does not understand the deduction, they should ask Human Resources to explain it. The employee may change the number of withholding allowances they wish to claim for Federal and/or State Income Tax purposes before any pay period by filling out a new W4 form and submitting it to Human Resources.

SECTION 6 - CONDITIONS OF EMPLOYMENT

IMMIGRATION LAW COMPLIANCE

PCA employs only those authorized to work in the United States in compliance with the Immigration and Control Act of 1986. Each new employee, as a condition of employment, must complete the Employment Eligibility Verification Form I-9 no later than the first day of work for pay and present original documentation establishing identity and employment eligibility as outlined on the I-9 instruction forms no later than three business days after they begin work. Former employees who are rehired must also complete the form if they have not completed an I-9 with PCA within the past three years or if their previous I-9 is no longer retained or valid.

CREDENTIAL REQUIREMENTS

If you are a credentialed team member, you must provide evidence of your credential including EL Authorization, official transcripts, and/or test scores prior to your first day of actual work. Failure to provide these documents may delay your ability to begin work.

You are also responsible for keeping required certificates, credentials, and registrations current and in good standing, for paying the costs associated with renewal, and for providing both your Executive Director and the School with verification of renewals. Failure to provide these updated documents to the School may result in suspension without pay until such time as the necessary documentation has been provided.

If a teacher fails to obtain the appropriate credential, or allows a credential, certificate, registration, or required course deadline to expire, or fails recertification, training, or testing, or otherwise fail to maintain the necessary credential for your assignment, the School reserves the right to suspend the teacher without pay until the teacher's credential is ~~cleared~~ valid, or release the teacher from at-will employment as necessary. **Employees' credentials must show as valid on the California Commission on Teacher Credentialing (CTC) website by the Friday before the credential is set to expire. Employees whose credential has expired will not be permitted to report to work, and will be placed on unpaid leave in increments of five (5) work days. For example, if an employee's credential expires on Tuesday, March 7, the credential renewal would need to appear as valid on the CTC website by Friday, March 3. If the employee does not have their credential showing on the CTC website as valid by Friday, March 3, the employee will be placed on unpaid leave for March 6-10. The credential appearing as valid/renewed during the 5-day unpaid leave period does not cancel the 5-day unpaid leave period.**

TUBERCULOSIS TEST

Before the first day of employment, all new employees must have had a tuberculosis test as described in Education Code 49406 or a TB Risk Assessment (pursuant to AB1667) within the past 60 days. Employees transferring from other public or private schools within the State of California must either provide proof of an examination or a completed Risk Assessment within the previous 60 days or a certification showing they were examined within the past four (4) years and was found to be free of communicable tuberculosis.

The current physician's statement or Risk Assessment must be on file in the office before the first day of employment. Failure to provide documentation on time may result in delay of your ability to begin work or termination.

TB Clearance is good for four years and it is the employee's responsibility to remain in compliance and ensure the School has a valid certificate on file. As a condition of continued employment, all employees will be required to present evidence once every four (4) calendar years that they are free from active tuberculosis. Employees shall be required to provide TB clearance to Human Resources no later than the last Friday business day prior to the expiration date of their current TB clearance. Employees whose TB clearance has expired will not be permitted to report to work, and will be placed on unpaid leave in increments of five (5) work days. For example, if an employee's TB clearance expires on Tuesday, March 7, the TB clearance would be due to HR by Friday, March 3. If the employee does not submit the TB clearance to HR by Friday, March 3, the employee will be placed on unpaid leave for March 6-10. Turning in the TB clearance during the 5-day unpaid leave period does not cancel the 5-day unpaid leave period.

CRIMINAL BACKGROUND CHECK

As required by law, all individuals working or volunteering at the School will be required to submit to fingerprinting and a criminal background investigation.

Applicants and employees with adverse background information (such as certain specific criminal conviction) may be ineligible for employment with the School.

The School shall, on a case-by-case basis, determine whether a volunteer will have more than limited contact with pupils or consider other factors requiring a criminal background check for such a volunteer.

CHILD ABUSE AND NEGLECT REPORTING ACT

If, within your professional capacity or within the scope of your employment, you observe or gain possession of knowledge that a child has been a victim of child abuse or sexual abuse or neglect, or you reasonably suspect it, California Penal Code Section 11166 requires you to immediately report this information or suspicion to a child protective agency or the police. The report shall be made by phone as soon as possible and a subsequent written report must be sent within 36 hours of your knowledge or suspicion of the abuse. Failure to meet these obligations can result in a monetary fine and/or jail.

While each employee has the responsibility to ensure the reporting of any child they suspect is a victim of abuse, the employee is not to verify the suspicion or prove that abuse has occurred. Teachers or staff who become aware of suspected child abuse should report the suspicions as required.

It is extremely important that PCA's employees comply with the requirements of the Child Abuse and Neglect Reporting Act (CANRA). No mandated reporter can be held civilly or criminally liable for any report required or authorized by CANRA. In addition, any other person who voluntarily reports a known or suspected incident of child abuse or neglect will not incur civil or criminal liability unless it is proven that the report was false and the person knew the report was false or made the report with reckless disregard of its truth or falsity.

Your direct supervisor is available to answer any questions employees may have about their responsibilities under CANRA, or to assist an employee in making a report under CANRA. If an employee makes a report pursuant to CANRA without PCA's assistance, they are required to notify PCA of the report if it is based on incidents they observed or became aware of during the course and scope of their employment with PCA.

All employees that are mandated reporters are required to participate in approved mandated reporter training provided by the School within six weeks of the employee's hire date and annually thereafter within the first six weeks of each school year. If the employee attends an approved mandated reporter training that is not offered by the School using a sign-in sheet confirming participation, the employee is required to provide a copy of any certificate of completion to the human resources department of the School after completion.

PERSONNEL FILES

An employee or former employee (or designee) has the right to inspect or receive a copy of their personnel records at reasonable times, at a reasonable place, and on reasonable advance notice to Human Resources. All requests should be put in writing preferably on the form maintained by PCA. If the request includes a request for copies the employee or former employee may be required to pay for the actual costs of copying. Employer will respond to such a request within 30 days of receipt of the written request.

Employees are not entitled to inspect or copy: letters of reference, records that relate to an investigation of possible criminal activity, ratings, reports, or records obtained prior to employment, prepared by examination committee members or obtained in connection with a promotional examination.

CHANGES IN EMPLOYEE INFORMATION

An employee is responsible for notifying Human Resources about changes in the employee's personal information and changes affecting the employee's status (ex. name changes, address or telephone number changes, marriages or divorces, etc.). This notification by the employee must occur as close to the change as possible, but no later than 30 days following the change.

SECTION 7 – PERFORMANCE

PERFORMANCE EVALUATIONS

Staff will be evaluated annually or every other year per the Evaluation Policy.

Staff will meet with their direct supervisor annually to establish and review goals for the school year.

SECTION 8 – LEAVES

FAMILY MEDICAL LEAVE ACT

Eligible employees may request a family and medical leave of absence under the circumstances described below. Eligible employees are those who have been employed by the School for at least 12 months (not necessarily consecutive), have worked at least 1250 hours during the 12 months immediately prior to the family and medical leave of absence, and are employed at a worksite where there are 50 or more employees of the School within 75 miles.

Ordinarily, you must request a planned family and medical leave at least 30 days before the leave begins. If the need for the leave is not foreseeable, you must request the leave as soon as possible. You should use the School's request form, which is available upon request from Human Resources. Failure to comply with this requirement may result in a delay of the start of the leave.

A family and medical leave may be taken for the following reasons:

- The birth of an employee's child or the placement of a child with the employee for foster care or adoption, so long as the leave is completed within 12 months of the birth or placement of the child.
- The care of the employee's spouse, child, parent, or registered domestic partner with a "serious health condition."
- The "serious health condition" of the employee.
- The care of the employee's spouse, child, parent, or next of kin who is a member of the Armed Forces, including a member of the National Guard or Reserves, and who is undergoing medical treatment, recuperation, or therapy, is otherwise in outpatient status, or is otherwise on the temporary disability retired list, for a serious injury or illness; or
- Any qualifying exigency as defined by the applicable regulations arising out of the fact that the employee's spouse, child, or parent is on active duty (or has been notified of an impending call or order to active duty) in the Armed Forces in support of a contingency operation.

A "serious health condition" is one that requires inpatient care in a hospital or other medical care facility or continuing treatment or supervision by a health care provider. You may take a leave under paragraph (2) above only if due to a serious health condition, your spouse, child, parent, or registered domestic partner requires your care or assistance as certified in writing by the family member's health care provider. If you are seeking a leave under paragraph (3) above, you must provide the School with a medical certification from your health care provider establishing eligibility for the leave, and you must provide the School with a release to return to work from the health care provider before returning to work. You must provide the required medical certification to the School in a timely manner to avoid a delay or denial of leave. You may obtain the appropriate forms from Human Resources.

Family and medical leave is unpaid and may be taken for up to 12 workweeks during the designated 12-month period (with the exception of qualifying leaves to care for a member of the Armed Services who has a serious illness or injury, which may be taken for up to a total of 26 workweeks of leave during a

single 12-month period). The 12-month period will be defined as a “rolling twelve months” looking backward over the preceding 12 months to calculate how much family and medical leave time has been taken and therefore determine the amount of leave that is available. Qualifying leaves to care for a member of the Armed Services who has a serious illness or injury will be calculated on the 12-month period looking forward. All time off that qualifies as family and medical leave will be counted against your state and federal family and medical leave entitlements to the fullest extent permitted by law.

You will be required to use any available PTO during unpaid family and medical leave (e.g., for example, any period in which you are not receiving a wage supplement through the EDD). You will also be required to use any available paid sick leave during unpaid family and medical leave that is due to your own or a family member’s serious health condition. However, if an employee is receiving benefit payments pursuant to a disability insurance plan (such as California’s State Disability Insurance plan or Paid Family Leave program) or workers’ compensation insurance plan, the employee and the School may mutually agree to supplement such benefit payments with available PTO and/or paid sick leave.

Benefit accrual, such as PSL, PTO, and holiday benefits, will be suspended during the approved leave period and will resume upon return to active employment. During a family and medical leave, group health benefits will be maintained as if you were continuously employed. However, you must continue to pay your share of applicable premiums (for yourself and any dependents) during the leave.

If the employee out on leave chooses not to return to work from a leave allowed by this policy after the expiry of the leave, the employee will be required to repay the School the premium amounts it paid during leave, unless the employee does not return to work because of circumstances beyond their control or because of recurrence, continuation, or onset of a serious health condition.

If you do not return to work on the first workday following the expiration of an approved family and medical leave, you will be deemed to have resigned from your employment. Upon returning from such a leave, you will normally be reinstated to your original or an equivalent position and will receive pay and benefits equivalent to those you received prior to the leave, as required by law. In certain circumstances, “key” employees may not be eligible for reinstatement following a family and medical leave. The School will provide written notice to any “key” employee who is not eligible for reinstatement.

Before an employee will be permitted to return from leave taken because of their own serious health condition, the employee must obtain a certification from their health care provider that they are able to resume work.

If you have any questions concerning or would like to submit a request for a family and medical leave of absence, please contact Human Resources. In some instances, FMLA leave and CFRA leave run concurrently and in some instances they do not. FMLA runs concurrently with Pregnancy Disability Leave, while CFRA does not.

CALIFORNIA FAMILY RIGHTS ACT (“CFRA”)

Employees may be eligible for CFRA leave only if the School has 5 or more employees for each working day during each of the 20 or more calendar workweeks in the current or preceding calendar year. Eligible

employees may request a CFRA leave of absence under the circumstances described below. Eligible employees are those who have been employed by the School for at least 12 months (not necessarily consecutive) and have worked at least 1250 hours during the 12 months immediately prior to the CFRA leave of absence.

Ordinarily, you must request a planned CFRA leave at least 30 days before the leave begins. If the need for the leave is not foreseeable, you must request the leave as soon as practicable. You should use the School's request form, which is available upon request from Human Resources. Failure to comply with this requirement may result in a delay of the start of the leave.

A CFRA leave may be taken for the following reasons:

- The birth of an employee's or a domestic partner's child or the placement of a child with the employee for foster care or adoption, so long as the leave is completed within 12 months of the birth, adoption or placement of the child.
- The care of the employee's spouse, child, registered or domestic partner, domestic partner's child, parent, parent-in-law, grandparent, grandchild, sibling, or designated person with a "serious health condition."
- The "serious health condition" of the employee; or
- The qualifying exigency related to covered active duty or call to covered active duty of an employee's spouse, domestic partner, child, or parent in the Armed Forces of the United States.

The definition of child includes any adult child, regardless of the child's age or dependency status.

The definition of "designated person" includes any individual related by blood or association with the employee that is the equivalent of a family relationship. The designated person may be identified by the employee at the time the employee requests leave. Employees are limited to one designated person per 12-month period for family care and medical leave.

A "serious health condition" is one that requires inpatient care in a hospital or other medical care facility or continuing treatment or supervision by a health care provider. You may take a leave under bullet (2) above only if due to a serious health condition, your spouse, child, registered or domestic partner, domestic partner's child, parent, parent-in-law, grandparent, grandchild, sibling, or designated person requires your care or assistance as certified in writing by the family member's health care provider. If you are seeking a leave under bullet (3) above, you must provide the School with a medical certification from your health care provider establishing eligibility for the leave, and you must provide the School with a release to return to work from the health care provider before returning to work. You must provide the required medical certification to the School in a timely manner to avoid a delay or denial of leave. You may obtain the appropriate forms from Human Resources.

CFRA leave is unpaid and may be taken for up to 12 workweeks during the designated 12-month period. The 12-month period will be defined as a "rolling twelve months" looking backward over the preceding 12 months to calculate how much CFRA leave time has been taken and therefore determine the amount of leave that is available. Qualifying leaves to care for a member of the Armed Services who has a serious illness or injury will be calculated on the 12-month period looking forward. All time off that qualifies as

CFRA will be counted against your state and federal family and medical leave entitlements to the fullest extent permitted by law.

You will be required to use any accrued vacation during unpaid CFRA leave (e.g., for example, any period in which you are not receiving a wage supplement through the EDD). You will also be required to use any accrued paid sick leave during unpaid CFRA leave that is due to your own serious health condition. However, if an employee is receiving benefit payments pursuant to a disability insurance plan (such as California's State Disability Insurance plan or Paid Family Leave program) or workers' compensation insurance plan, the employee and the School may mutually agree to supplement such benefit payments with available PTO and/or paid sick leave.

Benefit accrual, such as PTO, PSL, and holiday benefits, will be suspended during the approved leave period and will resume upon return to active employment. During a CFRA leave, group health benefits will be maintained as if you were continuously employed. However, you must continue to pay your share of applicable premiums (for yourself and any dependents) during the leave.

If the employee out on leave chooses not to return to work from a leave allowed by this policy after the expiry of the leave, the employee will be required to repay the School the premium amounts it paid during leave, unless the employee does not return to work because of circumstances beyond their control or because of recurrence, continuation, or onset of a serious health condition.

If you do not return to work on the first workday following the expiration of an approved CFRA leave, you will be deemed to have resigned from your employment. Upon returning from such a leave, you will normally be reinstated to your original or an equivalent position and will receive pay and benefits equivalent to those you received prior to the leave, as required by law.

Before an employee will be permitted to return from leave taken because of their own serious health condition, the employee must obtain a certification from their health care provider that they are able to resume work.

If you have any questions concerning a CFRA leave, or would like to submit a request for a CFRA leave of absence, please contact Human Resources.

PREGNANCY DISABILITY LEAVE

The School provides pregnancy disability leaves of absence without pay to eligible employees who are temporarily unable to work due to a disability related to pregnancy, childbirth, or related medical conditions. Employees should make requests for pregnancy disability leave to their supervisor and Human Resources at least 30 days in advance of foreseeable events and as soon as possible for unforeseeable events. A health care provider's statement must be submitted, verifying the need for such leave and its beginning and expected ending dates. Any changes in this information should be promptly reported to Human Resources. Employees returning from pregnancy disability leave must submit a health care provider's verification of their fitness to return to work.

The School will make a good faith effort to provide reasonable accommodations and/or transfer requests

when such a request is medically advisable based on the certification of a health care provider. When an employee's health care provider finds it is medically advisable for an employee to take intermittent leave or leave on a reduced work schedule and such leave is foreseeable based on planned medical treatment because of pregnancy, the School may require the employee to transfer temporarily to an available alternative position. This alternative position will have an equivalent rate of pay and benefits and must better accommodate recurring periods of leave than the employee's regular job.

Eligible employees are normally granted unpaid leave for the period of disability, up to a maximum of four months (or 17 1/3 weeks or 693 hours) per pregnancy. Employees will be required to use any unused allotted sick time during any unpaid portion of pregnancy disability leave (e.g., any period in which you are not receiving a wage supplement through the EDD). Employees may also elect to use any available PTO during any unpaid portion of pregnancy disability leave. If an employee is receiving benefit payments pursuant to a disability insurance plan (such as California's State Disability Insurance plan or Paid Family Leave program), the employee and the School may mutually agree to supplement such benefit payments with available PTO and/or sick leave.

Benefit accrual, such as PTO, sick leave, and holiday benefits, will be suspended during the approved pregnancy disability leave period and will resume upon return to active employment. Group health benefits will be maintained during the approved pregnancy disability leave as if you were continuously employed. However, you must continue to pay your share of applicable premiums (for yourself and any dependents) during the leave.

Additionally, if an employee does not return to work after the expiration of the pregnancy disability leave, and the reasons for failure to return to work do not include one of the following: 1) the employee is on CFRA leave; or 2) the continuation, recurrence or onset of a health condition entitling the employee to pregnancy disability leave in the first instance, non-pregnancy-related medical conditions requiring other leave or other circumstances beyond the control of the employee, the School reserves the right to recover from the employee the premium the School paid for the employee's group health plan coverage while out on leave.

So that an employee's return to work can be properly scheduled, an employee on pregnancy disability leave is requested to provide the School with at least one week's advance notice of the date they intend to return to work.

When an approved pregnancy disability leave ends, the employee will be reinstated to the same position, unless the job ceases to exist because of legitimate business reasons. An employee has no greater right to reinstatement to the same position or to other benefits and conditions of employment than if they had been continuously employed in this position during the pregnancy disability leave or transfer. If the same position is not available, the employee will be offered a comparable position in terms of such issues as pay, location, job content, and promotional opportunities, if one exists. An employee has no greater right to reinstatement to a comparable position or to other benefits or conditions of employment than an employee who has been continuously employed in another position that is being eliminated.

If you have any questions regarding pregnancy disability leave, please contact Human Resources.

MILITARY SPOUSE LEAVE

An eligible employee-spouse of a qualified service member is entitled to take ten (10) days of unpaid leave during a period when the spouse or domestic partner is on leave from deployment during a period of military conflict.

An eligible employee must work an average of 20 hours per week; must provide notice of their intention to take the leave within two (2) business days of receiving official notice that the service member will be on leave from deployment; and submit written documentation certifying that the service member will be on leave during the time the leave is required.

The employee may use unused and available PSL or PTO for this leave.

WORKERS' COMPENSATION LEAVE

Employees that are temporarily disabled due to a work-related illness or injury will be placed on workers' compensation leave. The duration leave will depend upon the rate of recovery and the medical provider's recommendation. Workers' compensation leave will run concurrently with any other applicable medical leave of absence (i.e., FMLA/CFRA if applicable). Human Resources will reach out to employees that have requested a workers' compensation leave regarding employer provided health insurance benefits. If you have any questions concerning this leave and/or any benefit related questions, please contact Human Resources.

BEREAVEMENT AND REPRODUCTIVE LOSS LEAVE

PCA provides employees who have been employed by PCA for at least 30 days prior to the commencement of leave up to three (3) days of paid bereavement leave, beyond sick or personal time, due to the death of a family member. PCA provides 2 additional unpaid days of leave due to the death of a family member. If an employee has paid sick leave or personal time, the employee may use that time during the unpaid leave. If the eligible employee travels more than 500 miles for bereavement leave, PCA will provide the 2 additional days of leave with pay. This includes a parent (including an in-law and stepparent), spouse, domestic partner, dependent, sibling, stepsibling, grandparent or grandchild. Bereavement leave may be taken intermittently, but the leave shall be completed within three months of the date of death of the family member. PCA reserves the right, in its sole discretion, to request documentation of the death of the family member, so long as the request is made within 30 days of the first day of leave.

Bereavement leave may also be used for covered reproductive loss events as defined in statute. If an employee experiences more than one reproductive loss event within a 12-month period, the employee may not take more than 20 days within a 12-month period. Leave taken for reproductive losses must be completed within three months of the event entitling the employee to that leave, unless the employee is on other leave provided under state or federal law. In that case, the employee shall complete the reproductive loss leave within three months of the end of the other leave. Reproductive loss leave may be nonconsecutive.

JURY DUTY LEAVE

All employees who receive a notice of jury/witness duty must notify their supervisor as soon as possible so that arrangements may be made to cover the absence. In addition, employees must provide a copy of the official jury/witness duty notice to their supervisor. Employees must report for work whenever the court schedule permits. Either the School or the employee may request an excuse from jury/witness duty if, in the School's judgment, the employee's absence would create serious operational difficulties.

Non-exempt employees who are called for jury/witness duty will be provided time off without pay. Exempt employees will receive their regular salary unless they do not work any hours during the course of a workweek. Eligible employees may elect to use any available PTO during jury/witness duty leave.

In the event that the employee must serve as a witness within the course and scope of their employment with the School, the School will provide time off with pay.

TIME OFF TO VOTE

The School will allow any non-exempt employee who is a registered voter and does not have enough time outside of working hours to vote in a statewide election up to two (2) hours of work time without loss of pay to vote. The request must be made at least two (2) working days in advance. The time must be at the beginning or end of the employee's regular shift, whichever provides the least disruption to the normal work schedule unless the School and the employee agree otherwise. The employee may be required to prove they are a registered voter.

An employee may also serve as an election official on Election Day without being disciplined, however the School will not pay the employee for this time off. Available PTO may be used for this time off.

SCHOOL ACTIVITIES LEAVE

The School encourages employees to participate in the school activities of their child(ren). If you are the parent or guardian of a child who is in school up to grade 12, or who attends a licensed daycare facility, you may take up to 40 hours of unpaid leave per year to participate in the activities of the school or daycare facility, to find, enroll or reenroll your child in a school or with a licensed childcare provider and/or to address a childcare provider or school emergency.

The leave is subject to all of the following conditions:

- The time off for school activity participation cannot exceed eight (8) hours in any calendar month, or a total of forty (40) hours each year.
- Unless it is an emergency, employees planning to take time off for school visitations must provide as much advance notice as possible to their supervisor.
- If the School employs both parents, the first employee to request such leave will receive the time

off. The other parent will receive the time off only if the leave is approved by their supervisor.

- Employees must use existing PTO in order to receive compensation for this time off.
- Employees who do not have paid time off available will take the time off without pay.
- Documentation of participation may be requested and will be sufficient if it is provided in writing by the school or the licensed childcare/day care facility.

SCHOOL APPEARANCE/SUSPENSION LEAVE

If the parent or guardian of a child facing suspension from school is summoned to the school to discuss the matter, the employee should alert their supervisor as soon as possible before leaving work. In compliance with California Labor Code section 230.7, no discriminatory action will be taken against an employee for taking time off for this purpose. To be eligible for time off to attend a child's school, the employee must be the parent of a child in kindergarten or in grades 1-12 and must present the school's communication, which requests the employee's appearance at the school, to their supervisor at least two days before the requested time off.

This leave is unpaid but the employee may choose to use available PTO. You will not be discharged or discriminated against because of an absence protected by this law.

CRIME VICTIM LEAVE

Employees are allowed to be absent from work for various reasons related to crime or abuse if:

- The employee is a victim of such a crime.
- An immediate family member (i.e., spouse, registered domestic partner, child, step-child, adoptive child, foster child, legal ward of the court, adopted child, a child of a domestic partner, a child to whom the employee stands in loco parentis, a person to whom the employee stood in loco parentis when the person was a minor, sibling, step-sibling, foster sibling, adoptive sibling, half-sibling, parent, legal guardian of an employee or an employee's spouse or domestic partner, person who stood in loco parentis when the employee or employee's spouse or domestic partner was a minor child, step-parent, or the child or a registered domestic partner, or any other individual whose close association with the employee is the equivalent of any of these family relationships) of an employee is a victim of such a crime.

"Victim" means a victim of stalking, domestic violence, or sexual assault; a victim of crime that caused physical injury or that caused mental injury and a direct threat of physical injury; a person whose immediate family member is deceased as the direct result of crime.

Leave may be taken for the following reasons:

- Any employee may take leave to appear in court to comply with a subpoena or other court order as a witness in any judicial proceeding.
- An employee victim may take time off to obtain or attempting to obtain any relief, which includes, but is not limited to, a temporary restraining order, restraining order, or other injunctive relief, to

help ensure the health, safety, or welfare of the victim or their child.

- An employee victim to seek medical attention for injuries caused by crime or abuse.
- An employee victim to obtain services from a domestic violence shelter, program, rape crisis center, or victim services organization or agency as a result of the crime or abuse.
- An employee victim to obtain psychological counseling or mental health services related to an experience of crime or abuse.
- An employee victim to participate in safety planning and take other actions to increase safety from future crime or abuse, including temporary or permanent relocation.

When an employee is a victim as defined as follows: A person against whom one of the following crimes has been committed: A violent felony as defined in Penal Code section 667.5(c); A serious felony as defined in Penal Code section 1192.7(c); A felony provision of law proscribing theft or embezzlement, the employee shall be allowed to attend judicial proceedings related to that crime or those crimes against an immediate family member victim, a registered domestic partner of a victim, or the child of a registered domestic partner of a victim.

When an unscheduled absence occurs, the School shall not take any action against the employee if the employee, within a reasonable time after the absence, provides a certification to the employer. Documentation may be from any of the following:

- A police report indicating that the employee was a victim.
- A court order protecting or separating the employee from the perpetrator of the crime or abuse, or other evidence from the court or prosecuting attorney that the employee has appeared in court.
- Documentation from a licensed medical professional, domestic violence counselor, a sexual assault counselor, victim advocate, licensed health care provider, or counselor that the employee was undergoing treatment or receiving services for physical or mental injuries or abuse resulting in victimization from the crime or abuse; or
- Any other form of documentation that reasonably verifies that the crime or abuse occurred, including but not limited to, a written statement signed by the employee, or an individual acting on the employee's behalf, certifying that the absence is for a purpose authorized by this Crime Victim Leave.

An employee must give reasonable advance notice to the School by providing documentation of the proceeding, unless advanced notice is not feasible.

This leave is unpaid but the employee may choose to use available sick, or personal time off (PTO). You will not be discharged or discriminated against because of an absence protected by this law.

The School will also, to the extent possible and allowed by law, maintain the confidentiality of an employee requesting leave under this provision.

DOMESTIC VIOLENCE LEAVE/SEXUAL ASSAULT/STALKING LEAVE

If you are the victim of domestic violence, sexual assault, or stalking, you may be entitled to a reasonable accommodation for your safety while at work. Reasonable accommodations may include the implementation of safety measures, including a transfer, reassignment, modified schedule, changed work telephone changed work station, installed lock, assistance in documenting domestic violence, sexual assault, stalking, or other crime that occurs in the workplace, an implemented safety procedure, or another adjustment to a job structure, workplace facility, or work requirement in response to domestic violence, sexual assault, stalking, or other crime, or referral to a victim assistance organization. The School is not required to undertake an action that constitutes an undue hardship on its business operations. If you require a reasonable accommodation in line with this policy, please contact the School's human resources manager.

You will not be discharged, discriminated against, or retaliated against because of a request for an accommodation under this policy.

If any employee believes they have experienced retaliation or discrimination as a result of conduct protected by this policy, the employee may file a complaint with their supervisor and/or the Labor Commissioner's Office. For more information, contact the Labor Commissioner's Office by phone at (213) 897-6595 or visit a local office by finding the nearest one on the website: www.dir.ca.gov/dlse/DistrictOffices.htm. The Labor Commissioner's Office provides an interpreter at no cost to the employee, if needed.

MILITARY LEAVE

California's military leave laws, and the Uniformed Services Employment and Reemployment Rights Act ("USERRA") ensure that employees are not adversely affected in their employment after taking leave for military service. Employees who serve in the military and are entitled to a military leave of absence without pay from the School under applicable laws should notify Human Resources regarding the need for military leave.

Please see Human Resources for more information regarding job reinstatement rights upon completion of military service.

ADULT LITERACY LEAVE

Pursuant to California law, the School will reasonably accommodate any eligible employee who seeks to enroll in an adult literacy education program, provided that the accommodation does not impose an undue hardship on the School. The School does not provide paid time off for participation in an adult literacy education. However, you may utilize available PTO if you want compensation for this time off. If you do not have any PTO available, you will be permitted to take the time off without pay.

ORGAN DONOR / BONE MARROW DONOR LEAVE

The School will provide up to five business days of paid leave within a one-year period to an employee

who donates bone marrow to another person. In addition, the School will provide up to 30 business days of paid leave within a one-year period and up to another 30 business days of unpaid leave within a one-year period to an employee who donates an organ to another person. The one-year period is measured from the date the employee's leave begins and shall consist of 12 consecutive months.

You must give as much notice as is practicable and must provide certification of the medical necessity of the procedure. You will be required to use up to ten (10) days of any available paid leave (sick and/or PTO) for organ donation and up to five (5) days of available paid leave (sick and/or PTO) for bone marrow donation. This leave does not run concurrently with FMLA/CFRA. You must have been employed for at least a 90-day period immediately preceding the beginning of the leave, if otherwise eligible.

The employee will also be given an additional unpaid leave of absence, not exceeding 30 business days in a one-year period, when that employee is an organ donor, for the purpose of donating the employee's organ to another person. The one-year period is measured from the date the employee's leave begins and shall consist of 12 consecutive months.

You may take this leave incrementally, as medically necessary, or all at one time. All health benefits shall be maintained during this leave to the extent they exist at the time of the leave. This leave shall not be considered a break in service and the employee shall continue to receive paid time off and other benefits as if they had continued working. The Employee shall be required to pay any portion of their benefits they are currently paying.

An employee shall not have any greater rights during this leave than if they had been actively working during this time, but will be reinstated to their same or equivalent job prior to the leave. No employee shall be discriminated or retaliated against for taking an organ donation or bone marrow leave.

DRUG & ALCOHOL REHABILITATION LEAVE

PCA will reasonably accommodate any employee who volunteers to enter an alcohol or drug rehabilitation program, if the reasonable accommodation does not impose an undue hardship on the School. Reasonable accommodation includes time off without pay and adjusting work hours. You may use allotted and unused sick leave. All reasonable measures to safeguard your privacy will be maintained.

This policy in no way restricts PCA's right to discipline an employee, up to and including termination of employment, for violation of PCA's Substance and Alcohol Policy.

VOLUNTEER CIVIL SERVICE LEAVE/TRAINING

In California, no employee shall receive discipline for taking time off to perform emergency duty/training as a volunteer firefighter, reserve peace officer, or emergency rescue personnel. If you are participating in this kind of emergency duty/training, please alert your supervisor so they may be aware of the fact that you may have to take unpaid time off for emergency duty/training. In the event that you need to take time off for emergency duty/training, please alert your supervisor before doing so whenever possible. Time off for emergency training may not exceed 14 days per calendar year.

Emergency Duty/Training Leave is unpaid. You may choose to use your available sick, and/or PTO if you wish to receive compensation for this time off, but you are not required to do so.

If you feel you have been treated unfairly as a result of taking or requesting Emergency Duty/Training Leave, you should contact your supervisor or any other manager, as appropriate.

CIVIL AIR PATROL LEAVE

PCA provides eligible employees who are volunteer members of the California Wing of the Civil Air Patrol and are called to emergency operational missions up to (10) days of unpaid leave per calendar year. Leave for a single emergency operational mission will generally be limited to three days unless an extension is granted by appropriate government entities and approved by the School.

To be eligible, employees must have been employed with PCA for 90 days immediately preceding the commencement of leave. Additionally, the School may require certification from the proper Civil Air Patrol authority to verify the eligibility of the employee for the leave requested or taken.

Employees are required to give the School as much notice as possible of the intended dates upon which the leave would begin and end. The School will restore the employee to the position they held when the leave began or to a position with equivalent seniority status, employee benefits, pay, and other terms and conditions of employment, unless the employee is not restored because of conditions unrelated to the exercise of the leave rights by the employee. The time off is unpaid. However, an employee may utilize accrued PTO.

STAFF OUT OF COUNTRY, STATE, OR SERVICE AREA

Pacific Coast Academy is authorized to serve students in the counties of San Diego, Orange, Riverside, and Imperial. Pacific Coast Academy's primary service area is San Diego County.

Non-Teaching staff will be allowed to live outside the State of California, but within the United States of America, with the express written prior permission of Pacific Coast Academy. Homeschool Teachers need to live in areas where students are served unless granted prior permission.

Homeschool Teachers must live in Pacific Coast Academy's primary service area unless granted prior permission from the Executive Director. Counselors must live in one of the school's authorized counties of service unless granted prior permission from the Executive Director. Staff without HST rosters or counseling rosters may be allowed to live outside of the school's primary service area.

In order for Pacific Coast Academy to grant permission, the employee will be required to continue to attend all in person meetings. This includes but is not limited to student meetings, staff meetings, school events, required field trips, testing etc.

Any travel from the employee's residence to Pacific Coast Academy's office in Poway, California is considered to be commute time and will not be reimbursed by Pacific Coast Academy since the employee's place of residence is the employee's choice and for the employee's sole benefit.

The employee will be required to check in at the Poway, California office on any day where the employee attends in person meetings (student meetings, staff meetings, school events, required field trips, testing, etc.) Any missed in person meeting will need to be taken as sick/ vacation or unpaid leave.

Employees are not allowed to perform any work for Pacific Coast Academy while the employee is located outside of the United States of America. Any time taken outside of the United States of America will be taken as sick/ vacation leave or unpaid time off, but sick leave may not be used for time taken outside of the United States of America.

Any dispute arising out of the employment context between Pacific Coast Academy and the employee will be filed in a court of competent jurisdiction located in San Diego County or with an arbitrator in accordance with an arbitration agreement located in San Diego County and in accordance with the laws of the state of California without regard to conflict of laws principles.

SECTION 9 – BENEFITS

SCHOOL HOLIDAYS

The School observes the following holidays during the year:

- Independence Break
- Labor Day
- Veteran’s Day
- Thanksgiving Break
- Winter Break
- Martin Luther King Day
- Presidents’ Break
- Spring Break
- Memorial Day
- Juneteenth

To be eligible for holiday pay, an employee must be full-time and non-exempt and must work both the business day before and after the holiday. Part-time employees, temporary employees, exempt employees (including, but not limited to teachers) are not eligible for holiday pay. Exempt employees and teachers will receive their regularly scheduled pay during holidays.

Eligible employees will receive time off with pay at their regular rate of pay on the School-observed holidays listed above. When a holiday falls on a Saturday or Sunday, it is usually observed on the preceding Friday or following Monday. However, the School may close on another day. Holiday observance will be announced in advance. The School reserves the right to change this policy at any time, with or without notice.

Holiday hours do not count as hours worked for purposes of calculating overtime. For example, if you receive 8 hours of holiday pay on Monday and work 40 hours Tuesday-Saturday (8 hours/day), you will not be eligible for overtime.

Recognized religious holidays may be taken off by an employee whose religion requires observance of the particular day. Employees must request the day off in advance by written notice to their supervisor. The employee may use paid time off (PTO) if the employee has unused PTO available, otherwise the holiday will be unpaid. All steps will be taken to reasonably accommodate a religious holiday (or practice) absent an undue hardship.

To qualify for holiday pay, all employees must work the last scheduled day before and the first scheduled day after the holiday unless the employee is absent:

- **Paid time off at At** the Supervisor’s request/approval
- Due to closure of schools because of inclement weather

- **Qualified use of Paid Sick Leave** ~~Due to sickness~~ with a doctor's note verifying need for absence
- Prior to or following Jury Duty or Bereavement Leave
- Due to a previously scheduled and approved paid time off

PAID TIME OFF (PTO)

Full-time 12 month classified employees and certificated directors, and administrators are entitled to paid time off (PTO) according to this policy. PTO days may be used for vacation, personal time, illness, or time off to care for family or dependents. All other employees, including teachers, temporary employees, part-time employees are not eligible to receive or accumulate PTO.

PTO must be scheduled at least five (5) days in advance and approved by your supervisor, except in the case of an illness or emergency. In the case of illness or emergency you are required to contact your immediate supervisor at least one (1) hour before your shift begins, if possible or otherwise as soon as practicable. Employees using extended PTO time (in excess of three (3) days) must submit a request at least two (2) weeks before the extended PTO or, if used as sick time, the employee may be required to submit a doctor's release upon return to work. Your supervisor uses their discretion to approve PTO without advance notice.

Unless used for illness related purposes, PTO may not be taken the last week of the school year, or on scheduled in-service and/or training days, testing administration day, or immediately before or after holidays without supervisor's permission.

Full-time, regular Administrative/Classified employees (12-month employees) accrue ten (10) paid vacation days per year. Vacation days are accrued at a rate of 6.667 hours) per month. Once an employee's PTO balance reaches twenty (20) days (i.e., 160 hours), the employee stops receiving any additional PTO until PTO is used and the employee's balance falls below the 20-day cap. PTO days will not accumulate during any unpaid leave of absence.

The following terms also apply to PTO:

- For both non-exempt and exempt employees, vacation time may be taken in minimum increments of .25 hours. If an exempt employee absents themselves from work for part or all of a workday, they will be required to use available PTO to make up for the absence.
- In the event a non-exempt employee has exhausted their PTO, any additional time off must be approved by their supervisor and will be taken without pay.

In the event an exempt employee requests to take an entire day off but does not have enough PTO to cover the entire time off, the time off must be approved by their supervisor and the entire day will be taken without pay. However, if the exempt employee works part of the day and has enough PTO to cover the remaining portion of the day, they will receive pay for the entire day.

- Any employee who misses three (3) consecutive days of work without notice to their supervisor

may be deemed to have abandoned their job and voluntarily resigned from employment.

- Any employee who converts from full-time to part-time status (less than 35 hours/week) will no longer be eligible for PTO. All accrued PTO will be paid out on the paycheck following the conversion.
- Upon separation of employment, eligible employees will be paid their accrued, but unused PTO based on their date of separation and their regular rate of pay. Employees are not entitled to pay in lieu of taking vacation except upon termination of employment.
- To the extent permitted by law, PTO accumulated prior to the start of a requested and approved unpaid leave of absence must be used to cover hours missed before the start of the unpaid leave.

As with all of its policies and procedures, the School reserves the right to modify, alter, or otherwise eradicate this policy at its sole and absolute discretion to the extent allowed by law.

SICK LEAVE

The School enacted this policy in accordance with the California Healthy Workplaces, Healthy Families Act to provide paid sick leave (“PSL”) to eligible employees.

Eligible Employees

All employees (including teachers, part-time and temporary employees) who work for the School more than 30 days within a year in California are eligible to accrue PSL beginning on the first day of employment under the accrual rate and cap as set forth in this policy.

Limits on Use

Eligible employees may use PSL beginning on the 90th day of employment.

PSL may be taken in minimum increments of 2 hours. If an exempt employee absents themselves from work for part or all of a workday for a reason covered by this policy, they will be required to use PSL to make up for the absence.

Permitted Use

Eligible employees may use their allotted PSL as follows:

- To take paid time off for the diagnosis, care, or treatment of an existing health condition of (or preventive care for) the employee, the employee’s family member or a designated person.
- To aid or care for a guide dog, signal dog, or service dog, as those terms are defined by Civil Code section 54.1, of the employee, employee’s family member, or the person designated by the employee as identified below.
- If the employee’s place of business is closed by order of a public official due to a public health emergency, or the employee is providing care or assistance to a child, whose school or childcare provider is closed by order of a public official due to a public health emergency.
- For purposes related to donating the employee’s bone marrow or an organ of the employee to another person or to care for or assist a person for purposes related to that person’s donating

bone marrow or an organ to another person.

- For family emergencies, employees may use up to 2 sick leave days per school year.

For purposes of this policy, “family member” means a child, parent, spouse, registered domestic partner, grandparent, grandchild, sibling, a designated person, the child or parent of a spouse of the employee or those related to the employee by blood or affinity equivalent to a family relationship. “Child” means a biological child, a foster child, an adopted child, a stepchild, a child of a registered domestic partner, a legal ward, or a child of a person standing in loco parentis. “Parent” means a biological, foster, or adoptive parent, a stepparent, or a legal guardian of the employee or the employee’s spouse or registered domestic partner or a person who stood in loco parentis when the employee was a minor child. “Spouse” means a legal spouse as defined by California law. “Designated person” means a person identified by the employee at the time the employee requests paid sick days. The employee may only designate one person per 12-month period for sick days.

Employees may also use their PSL to take time off from work for reasons related to domestic violence, stalking, or sexual assault.

Accrual

PSL days are accrued as set forth below to eligible employees:

All employees that have worked within California for 30 days are eligible employees that will be awarded PSL beginning on their first day of employment in accordance with the details below:

Workdays per Position	Start Date									
	7/1-8/31	9/1-9/30	10/1-10/31	11/1-11/30	12/1-12/31	1/1-2/28 or 29	3/1-3/31	4/1-4/30	5/1-5/31	6/1-6/30
191, 196, & PT Staff	24	18	12	6	3	24	18	12	6	3
201 & 206	32	24	16	8	4	32	24	16	8	4
228	40	30	20	10	5	40	30	20	10	5

NOTE: Prorated amounts are determined by the percentage available to work during the remainder of the semester.

All employees shall accrue 24 hours by the employee’s 120th day of employment and 40 hours by the employee’s 200th day of employment.

Carry Over and Caps on Accrual

The maximum amount of PSL that an employee may accrue is 80 hours for the school year. Carry over into

the next year is subject to a cap of 18 days or 144 hours for full time employees. An employee will be awarded the number of hours from the above chart at the start of each semester based on their time of service unless they have already met the cap of 144 hours. Once the maximum accrual is reached, employees stop accruing until the next semester frontload and the amount of accrued sick leave is below 144 hours. Accrued and unused sick leave carries over from year to year, subject to the 144 hour accrual cap. At no time may an employee accrue more than 144 hours. Part time employees will be capped at 80 hours.

Notification

The employee must provide reasonable advance notification, orally or in writing, of the need to use PSL, if foreseeable. If the need to use PSL is not foreseeable, the employee must provide notice as soon as practicable. In the event that three (3) or more consecutive work days of sick leave are used, an employee must provide medical clearance to return to work.

Termination

Employees will not receive pay in lieu of unused PSL. Unused PSL will not be paid out upon termination.

No Discrimination or Retaliation

The School prohibits discrimination or retaliation against employees for using their PSL.

COBRA BENEFITS

The Federal Consolidated Budget Reconciliation Act (COBRA) gives employees and their qualified beneficiaries the opportunity to continue health insurance coverage under PCA's health plan when a "qualifying event" would normally result in the loss of eligibility.

Some common qualifying events are resignation, termination of employment, or death of an employee, a reduction in an employee's hours or leave of absence, divorce or legal separation, and a dependent child no longer meeting eligibility requirements.

Under COBRA, the employee or beneficiary pays the full cost of coverage at PCA group rates plus an administration fee. PCA or our carrier provides each eligible employee with a written notice describing rights granted under COBRA when the employee becomes eligible for coverage under PCA's health insurance plan. The notice contains important information about the employee's rights and obligations.

SOCIAL SECURITY/MEDICARE

If you are a full-time regular employee contributing to a teacher's retirement system (PERS/STRS), your earnings from this job are not covered under Social Security. When you retire, or if you become disabled, you may receive a pension based on earnings from this job. If you do, and you are also entitled to a benefit from Social Security based on either your own work or the work of your spouse, or former spouse, your pension may affect the amount of the Social Security benefit you receive. Your Medicare benefits, however, will not be affected.

PCA withholds income tax from all employees' earnings and, if elected, participates in FICA (Social Security), for temporary employees and Medicare withholding and matching programs as required by law.

PENSION2 403(B) AND 457(B)

Pension2 is available to all staff members, certificated and classified. Pension2 offers voluntary supplemental savings plans including 403(b) and 457(b) plans with low costs and flexible investment options. The 403(b) plan includes an employer match - 100% of your contributions are matched, up to 5% of your annual BASE contract salary.

If you would like to learn more and enroll in Pension2, South Support Site Pension2 403(b) and 457(b) informational videos provide an overview of what is available and how to enroll. For more information contact Pension2 customer service: (888) 394-2060.

Employer matches are subject to changes, as approved by the Board.

STATE DISABILITY INSURANCE (WAGE SUPPLEMENT)

All employees are enrolled in California State Disability Insurance (SDI), which is a partial wage replacement insurance plan for California workers. Employees may be eligible for SDI when they are ill or have non-work related injuries, or may be eligible for work related injuries if they are receiving workers' compensation at a weekly rate less than the SDI rate. Specific rules and regulations relating to SDI eligibility are available from Human Resources.

PAID FAMILY LEAVE (WAGE SUPPLEMENT)

Under California law, eligible employees may participate in the Paid Family Leave ("PFL") program, which is part of the state's unemployment compensation disability insurance program. The PFL program provides up to eight weeks of partial wage replacement benefits to employees who take time off to care for a seriously ill or injured child, spouse, parent, registered domestic partner, siblings, grandparents, grandchildren, or parents-in-law or to bond with a new child (birth, foster care, adoption) or participate in a qualifying event because of a family member's military deployment to a foreign country. The PFL program does not provide job protection or reinstatement rights. It is a wage supplement provided by the state concurrently while an employee takes an eligible leave of absence under PCA policy and applicable law.

PCA will require you to exhaust any available sick leave and PTO prior to your receipt of benefits under the PFL program.

The program will be administered in a manner consistent with California law. For more information regarding this program, you may contact the California Employment Development Department.

WORKER'S COMPENSATION INSURANCE

Eligible employees are entitled to workers' compensation insurance benefits when suffering from an

occupational illness or injury. This benefit is provided at no cost to the employee.

In the event of an occupational injury or illness (as defined under Workers' Compensation Law) an employee may be covered by workers' compensation insurance instead of group insurance.

If an employee should become injured or in any way disabled on the job, they must report the injury immediately to their supervisor. It is a felony to file a fraudulent or false workers' compensation claim.

RETURN-TO-WORK POLICY

PCA strives to assist employees to return to work at the earliest possible date following an injury or illness. A return-to-work program has several benefits for both the School and employees by minimizing time lost from work.

This policy is not intended to supersede or modify the procedures applicable to employees eligible for reasonable accommodation under the Americans with Disabilities Act (ADA) or leave benefits under the Family and Medical Leave Act (FMLA) or California Family Rights Act (CFRA). Inquiries about the ADA, FMLA or CFRA should be directed to the human resource department (HR).

PCA defines "transitional work" as temporary, modified work assignments within the worker's physical abilities, knowledge and skills.

When possible, transitional positions may be made available to qualified employees to minimize or eliminate time lost from work. The School cannot guarantee a transitional position and is under no obligation to offer, create or encumber any specific position for purposes of offering placement to such a position.

Procedures

If a health care provider releases the employee to return to work on modified duty and has completed the return-to-work and job description forms, the employee should return the forms to HR within 24 hours or as soon as practicable. The employee cannot return to work without the release from the health care provider.

HR will review the return-to-work form and determine a transitional position for the employee if appropriate and transitional work falls within the School's operational needs. A transitional position job description, including physical requirements, will be prepared for review and approval by the employee's health care provider.

Transitional positions are developed based on the physical capability of the worker, the needs of the School, and the availability of transitional work. PCA will determine appropriate work hours, shifts, duration and locations of all work assignments. The School reserves the right to determine the availability, appropriateness and continuation of all transitional work assignments.

It is the responsibility of the employee to provide HR with a current telephone number and address, so the employee may be contacted. The employee must notify HR immediately of any and all changes in

medical conditions.

It is the responsibility of the employee and the employee's supervisor to notify HR immediately of any work-related injuries, if the employee misses time from transitional work or of any changes to transitional work assignments.

The employee will be asked to sign the notice indicating their acceptance or refusal of the transitional work job offer and to return the notice to HR.

Any employee returning to a transitional position must not exceed the duties of the position or go beyond the restrictions indicated by the health care provider. If any medical restrictions change, the employee must immediately notify their supervisor and provide the supervisor a copy of the new medical release.

Supervisors will monitor work performance to ensure the employee does not exceed the requirements set by the health care provider.

UNPAID LEAVE

When an exempt salaried employee does not have any available PTO or PSL and there is a need for time off, they must take the whole day unpaid. Exempt salaried staff members cannot take partial days off as unpaid leave.

At the discretion of the Executive Director, an employee may request up to thirty (30) days of unpaid personal leave. Leaves of this type are typically granted for those who would not qualify for the Family Medical Leave Act or California Family Rights Act. Typically, unpaid personal leave may be granted for a serious health condition that requires inpatient care in a hospital or other medical care facility or continuing treatment or supervision by a health care provider of your spouse, child, parent, or registered domestic partner and requires your care or assistance as certified in writing by the family member's health care provider.

Personal leaves, if granted, are without pay and will be considered on the basis of the employee's length of service, performance, responsibility level, and the impact of the leave on our School. Employees will be required to use sick and/or PTO hours, if available. An extension beyond thirty (30) days may be considered on a case-by-case basis but shall not exceed ninety (90) days (90 total days in a twelve-month period).

Ordinarily, you must request a planned unpaid personal leave at least 30 days before the leave begins. If the need for the leave is not foreseeable, you must request the leave as soon as possible. You should use the School's request form, which is available upon request from Human Resources.

Benefit accrual, such as PSL, PTO, and holiday benefits, will be suspended during the approved leave period and will resume upon return to active employment. Human Resources will contact employees taking personal leave regarding health and supplemental benefit continuation.

SECTION 10 – EMPLOYEE COMMUNICATIONS POLICY

COMMUNICATIONS POLICY

Every employee is responsible for using PCA’s computer system, including, without limitation, its computers, laptops, iPads, tablets, cellular phones, electronic mail (Email) system, telephone, video conferencing, voicemail, facsimile systems and the internet (“Communications Systems”), properly and in accordance with this policy. Any questions about this policy should be addressed to the employee’s immediate supervisor.

The school has provided each staff member with a laptop for the purpose of performing all school related functions. It is required that all staff use school issued laptops and refrain from using personal computers for school business, unless staff receives prior written permission from their supervisor to use a personal computer for a limited period of time.

The school and technology department utilize best practices for securing and maintaining laptops. The efforts and systems used are in place to:

- Create a secure, reliable and safe computing environment
- Prevent data loss, including Personally Identifiable Information (PII), confidential or proprietary information
- Have data and management safeguards in place in the case of lost or stolen laptops
- Reduce overall risk of identity theft, work stoppage, data loss/ransoms, etc. and maintain compliance with Cybersecurity Insurance policies

School staff:

- SHOULD NOT use a personal computer/laptop to perform regular work duties
- SHOULD NOT store any PII, confidential or proprietary information to a personal device

The school acknowledges that using email and viewing/editing documents via a personal computer/laptop may occur and is allowed only in limited circumstances with prior written permission.

The school and technology department require that all staff implement MFA (multi factor authentication) wherever possible and require that any instance of a lost personal device that has ever accessed your school email/Drive/systems be reported to the technology department and your supervisor immediately so your passwords can be reset and accounts secured, especially critical in the case of saved passwords on a personal device.

Failure to adhere to this policy may result in discipline, up to and including potential termination.

The Communication Systems are the property of PCA and have been provided for use in conducting PCA business. All communications and information transmitted by, received from, created, or stored in PCA’s Communication Systems are records and property of PCA. The Communication Systems are to be used for School purposes only. Employees may, however, use PCA technology resources for the following

incidental personal uses so long as such use does not interfere with the employee's duties, is not done for pecuniary gain, does not conflict with PCA business, and does not violate any PCA policies:

- To send and receive necessary and occasional personal communications.
- To use the telephone system for brief and necessary personal calls; and
- To access the internet for brief personal searches and inquiries during meal periods or other breaks, or outside of work hours, provided employees adhere to all other usage policies.

No Expectation of Privacy

PCA has the right, but not the duty, to monitor any and all of the aspects of its Communication Systems, including, without limitation, reviewing documents created and stored on its Communication Systems, deleting any matter stored in its system (including, without limitation, its Email and word processing systems), monitoring sites visited by employees on the internet, monitoring chat and news groups, reviewing material downloaded or uploaded by users to the internet, and reviewing Email, voicemails, and instant messages sent and received by users. Further, PCA may exercise its right to monitor its Communications Systems for any reason and without the permission of any employee. Employee use of PCA's Communication Systems constitutes consent to all the terms and conditions of this policy.

Even if employees use a password to access the Communication Systems (or any aspect thereof), the confidentiality of any message stored in, created, received, or sent from PCA's Communication Systems is not assured. Use of passwords or other security measures does not in any way diminish PCA's right to monitor and access materials on its Communication Systems, or create any privacy rights of employees in the messages and files on the system. Any password used by employees must be revealed PCA upon request for any reason that PCA, in its discretion, deems appropriate. Further, employees should be aware that deletion of any Email messages, voicemails or files would not truly eliminate the messages from the system. All Email messages, voicemails and other files may be stored on a central back-up system in the normal course of data management.

Employees have no expectation of privacy in anything they view, create, store, send, or receive on the Communication Systems.

Notwithstanding the foregoing, even though PCA has the right to retrieve, read, and delete any information viewed, created, sent, received, or stored on its Communication Systems, Email messages should still be treated as confidential by other employees and accessed only by the intended recipient. Employees are not authorized to retrieve or read any Email messages that are not sent to them or by them. Any exception to this policy must receive the prior approval of the Executive Director.

Professional Use of Communication Systems Required

Employees are reminded to be courteous to other users of the system and always to conduct themselves in a professional manner. Emails and other text communications, in particular, are sometimes misdirected or forwarded and may be viewed by persons other than the intended recipient. Users should write Email communications with no less care, judgment, and responsibility than they would use for letters or internal memoranda written on PCA letterhead.

Offensive and Inappropriate Material

PCA's policy against discrimination and harassment, sexual or otherwise, applies fully to PCA's Communication Systems, and any violation of that policy is grounds for discipline up to and including discharge. Therefore, no Email messages should be created, sent, or received if they contain intimidating, hostile, or offensive material concerning race, color, religion, sex, age, national origin, disability or any other characteristic protected by law. Further, material that is fraudulent, harassing, abusive, embarrassing, sexually explicit, profane, obscene, intimidating, defamatory, unlawful, inappropriate, or offensive (including offensive material concerning sex, race, color, national origin, religion, age, disability, or any other characteristic protected by law) may not be downloaded from the internet or displayed or stored in PCA's computers. Likewise, material or graphics political in nature are not allowed to be used or displayed during work hours. Employees encountering or receiving this kind of material should immediately report the incident to their Executive Director.

PCA may (but is not required) to use software to identify inappropriate or sexually explicit internet sites. Such sites may be blocked from access by PCA networks. Employees who encounter inappropriate or sexually explicit material while browsing on the internet should immediately disconnect from the site, regardless of whether the site was subject to PCA's blocking software.

Licenses and Fees

Employees may not agree to a license or download any material over the internet for which a registration fee is charged without first obtaining the express written permission of the Executive Director.

Games and Entertainment Software

Employees may not use a PCA internet connection to download games or other entertainment software, or to play games over the internet.

Confidential Information

Employees may not transmit information over the internet or through email that is confidential or proprietary. Employees are referred to PCA's "Confidential Information" policy, contained herein, for a general description of what PCA deems confidential or proprietary. When in doubt, employees must consult their immediate supervisor and obtain approval before transmitting any information that may be considered confidential or proprietary.

Copyrights and Trademarks

PCA's Communication Systems may not be used to send (upload) or receive (download) copyrighted materials, trade secrets, proprietary financial information, or similar materials without prior authorization from the Executive Director. Employees, if uncertain about whether certain information is copyrighted, proprietary, or otherwise inappropriate for transfer, should resolve all doubts in favor of not transferring the information and consult a supervisor.

Any PCA approved material that is posted or sent via its computer system should contain all proper copyright and trademark notices. Absent prior approval from a supervisor to act as an official representative of PCA, employees posting information must include a disclaimer in that information

stating, “Views expressed by the author do not necessarily represent those of PCA.”

Maintenance and Security of the System

Employees must not deliberately perform acts that waste resources or unfairly monopolize resources to the exclusion of others. These acts include, but are not limited to, sending mass mailings or chain letters, spending excessive amounts of time on the internet, playing games, streaming video or audio files, engaging in online chat groups, printing excessive copies of documents, or otherwise creating unnecessary network traffic. Because audio, video, and picture files require significant storage space, files of this or any other sort may not be downloaded unless they are business-related. In addition, employees should routinely delete outdated or otherwise unnecessary voicemails, Emails and computer files. These deletions will help keep the system running smoothly and effectively, as well as minimize maintenance costs.

To ensure security and to avoid the spread of viruses, employees accessing the internet through a computer attached to PCA’s network must do so through an approved internet firewall. Accessing the internet directly by modem is strictly prohibited unless the computer you are using is not connected to PCA’s network.

Files obtained from sources outside PCA including disks brought from home; including files downloaded from the internet, news groups, bulletin boards, or other online services; files attached to email; and files provided by students, parents, or vendors, may contain dangerous computer viruses that may damage PCA’s computer network. Employees should never download files from the internet, accept email attachments from outsiders, or use disks from non-PCA sources, without first scanning the material with PCA approved virus checking software. If you suspect that a virus has been introduced into PCA network, notify technology personnel immediately.

Violations of this Policy

Violations of this policy will be taken seriously and may result in disciplinary action, including possible termination, and civil and criminal liability.

Amendment and Modification of this Policy

PCA reserves the right to modify this policy at any time, with or without notice. PCA may require employees to acknowledge and comply with a separate Acceptable Use Policy for Internet and Network Resources, which shall control in the event of a conflict.

SOCIAL MEDIA AND VIDEO CONFERENCING POLICIES

PCA has adopted the following policy with regard to employees’ behavior on social networking sites including but not limited to Facebook, Twitter, LinkedIn, Pinterest, Instagram, Snapchat and YouTube. PCA has also adopted a policy regarding employees’ behavior during video conferencing. If you wish to use networking protocols or set up a social media site as a part of the educational process, please work with your administrators and technology staff to identify and use a restricted, School-endorsed networking platform. Such sites will be the property of the School who will have unrestricted access to, and control

of, such sites.

This policy is intended to supplement, not replace, the School's other policies, rules, and standards of conduct. For example, School policies on confidentiality, use of School equipment, professionalism, employee references and background checks, workplace violence, unlawful harassment, and other rules of conduct are not affected by this policy.

You are required to comply with the following rules and guidelines when participating in social media activities that are governed by this policy:

- Comply with the law at all times. Do not post any information or engage in any social media activity that may violate applicable local, state, or federal laws or regulations.
- Do not engage in any discriminatory, harassing, or retaliatory behavior in violation of School policy.
- Respect copyright, fair use, and financial disclosure rules and regulations. Identify all copyrighted or borrowed material with proper citations and/or links.
- Maintain the confidentiality of the School's trade secrets and private or confidential information. Trade secrets may include information regarding the development of systems, processes, products, know-how, and technology. Do not post internal reports, policies, procedures, or other internal business-related confidential communications. This prohibition applies both during and after your employment with the School.
- Do not post confidential information (as defined in this Handbook) about the School, its employees, or its students. Remember that most student information is protected by the Family Educational Rights and Privacy Act, including any and all information that might identify the student. Publicizing student work and accomplishments is permitted only if appropriate consents are obtained.
- While limited and incidental social media activities at work may be tolerated, such social media activities may not interfere with your job duties or responsibilities. Do not use your School-authorized e-mail address to register on social media websites, blogs, or other online tools utilized for personal use.
- Be knowledgeable about and comply with the School's background check procedures.
- Be knowledgeable about and comply with the School's reference policy. Do not provide employment references for current or former employees, regardless of the substance of such comments, without prior approval from the School.
- We encourage you to be fair and courteous to fellow employees, students, parents, vendors, customers, suppliers, or other people who work on behalf of the School. We also encourage you to avoid posting statements, photographs, video, or audio that could be reasonably viewed as malicious, obscene, threatening, or intimidating, that disparage employees, students, parents, vendors, customers, suppliers, or other people who work on behalf of the School, or that might constitute harassment or bullying.
- Make sure you always try to be honest and accurate when posting information or news, and if you make a mistake, correct it quickly. Please do not post any information or rumors that you know to be false about the School, fellow employees, students, parents, vendors, customers,

suppliers, people working on behalf of the School, or competitors.

- Never represent yourself as a spokesperson for the School unless authorized to do so. If you publish social media content that may be related to your work or subjects associated with the School, make it clear that you are not speaking on behalf of the School and that your views do not represent those of the School, fellow employees, students, parents, vendors, customers, suppliers, or other people working on behalf of the School. It is best to use a disclaimer such as “The postings on this site are my own and do not necessarily reflect the views of the School.”
- Never be false or misleading with respect to your professional credentials.
- Do not take any photos, videos, or other media in the workplace or on the School’s premises or at School functions without permission of the School. It is your responsibility to ensure that your posts do not contain any prohibited information, or Confidential Information, including, but not limited to, photos, videos, or other media referencing or relating to student information, even if the student(s) is/are not specifically identified by name but could be easily determined or may be perceived as identifying any student or group of students. Violations may result in disciplinary action, up to and including termination.
- Supervisors who “friend” subordinates on social media accounts (whether personal or School accounts) are responsible for abiding by this policy at all times and immediately reporting any violations of this policy to. Failure to do so may result in disciplinary action, up to and including termination.

Employees are not to initiate “friendships” with students or parents. Employees shall not accept students as friends on any personal social networking sites and are to decline any student-initiated friend requests. Employees must delete any students already on their “friends” list immediately. Employees should also be aware that participation in social media, even in a private setting, may not remain private and posts may become public knowledge and/or reported to the school.

Employees should weigh whether a particular posting or explicit/implicit message puts their effectiveness as a School employee at risk. PCA encourages employees to post only what they want the world to see. Imagine that students, their parents, or administrators will visit your site as most information is available to the general public even after it is removed from the site. Employees may not discuss students nor post images that include students.

Personal or Professional Blogs

This policy should not be construed, and will not be applied, in a manner that violates employee rights under the National Labor Relations Act.

Employees may not comment on a student’s blog or a student’s other social networking commentaries.

Employees may not use trade names, or logos belonging to the School without express written permission of the Executive Director.

In the event you have any questions about whether a particular social media activity may involve or implicate the School, or may violate this policy, please contact Human Resources. Social media is in a state of constant evolution, and the School recognizes that there will likely be events or issues that are not

addressed in these guidelines. Thus, each School employee is responsible for using good judgment and seeking guidance, clarification, or authorization before engaging in social media activities that may implicate this policy.

Failure to comply with PCA's social media policy will result in disciplinary action, up to, and including, immediate termination.

EQUIPMENT POLICY

PCA attempts to provide all staff members with the equipment and supplies needed to do their job. Providing equipment is a great expense to the School. It is expected that everyone will protect and care for all equipment and supplies issued to them. Staff members are responsible for the cost of lost, stolen, or broken items issued to them including: keys, textbooks, teacher guides, laptops, and any other equipment that may be assigned to them if the loss is due to willful misconduct or gross negligence.

Staff Equipment

Each staff member assigned devices and will be charged for any damages, loss or theft to the laptop caused by willful misconduct or gross negligence.

Although issued to an individual employee, all computing devices are considered the personal property of the primary organizational unit to which the receiving employee belongs and shall be returned upon termination of employment with the School, after reassignment of job duties or immediately upon request at any time by an official of the School.

Employees are expected to take all appropriate measures and precautions to prevent the loss, theft, damage and/or unauthorized use of such equipment. Such precautions shall include, but not be limited to the following:

- Keep the computing device in a locked and secured environment when not being used.
- Do not leave the computing device for prolonged periods of time in a vehicle, especially in extreme temperatures.
- Keep food and drinks away from all computing devices and work areas.
- Do not leave the computing device unattended at any time in an unsecured location (e.g., an unlocked empty office); and
- Keep the computing device in sight at all times while in public places, such as public transportation, airports, restaurants, etc. Should an employee's computing device be lost or stolen, the employee must:
 - Immediately report the incident to their immediate supervisor and/or Executive Director.
 - Obtain an official police report documenting the theft or loss; and
 - Provide a copy of the police report to their immediate supervisor or Executive Director.

If the employee fails to adhere to these procedures, the employee may be held legally and financially responsible to the School for the replacement of such equipment.

The School is under no legal, financial or other obligation to provide for a replacement computing device to any employee whose device is lost, stolen or damaged.

There is no expectation of privacy in School equipment. The School may add security and other tracking technology to any and all computing devices issued by it and any and all such usage is subject to management review, monitoring, and auditing by the School. Other audits may be performed on the usage and internal controls as deemed necessary.

Non-compliance with any policies or procedures regarding Employee Computers and Portable Computing Devices issued by the School will result in appropriate disciplinary action and/or reimbursement of any and all costs to the School.

CELL PHONE POLICY

Generally personal cell phone use is not permitted while you are working. Cell phones should be turned off and stored with your other personal belongings while you are working.

Notwithstanding the foregoing, employees may, in the event of an “emergency condition,” access their mobile device or other communications device for seeking emergency assistance, assessing the safety of the situation, or communicating with a person to verify their safety. For purposes of this policy, an “emergency condition” is defined as:

- Conditions of disaster or extreme peril to the safety of persons or property at the workplace or worksite caused by natural forces or a criminal act; or
- An order to evacuate a workplace, a worksite a worker’s home, or the school of a worker’s child due to natural disaster or a criminal act.

If you are required to perform business on a cell phone for PCA while driving, you must utilize the hands-free option on the cell phone or a headset/earpiece device. Sending, writing, or reading text based communications on your cell phone while driving a School vehicle or your own vehicle to conduct School business is prohibited. Text based communications include, but are not limited to, text messages, instant messages, and email.

If you are assigned a School cell phone to conduct School business, please notify your supervisor if the cell phone is misplaced, stolen, or damaged. Personal calls, received or placed, are not allowed on School cell phones.

Telephone Calls and Texting

While at work and during staff meetings, the employee’s undivided attention is expected. Cell phones, texting, and pagers are not allowed so that the activities or discussion are not disturbed. Employees should wait to make personal phone calls during breaks.

NO SOLICITATION/DISTRIBUTION POLICY

PCA’s Communication Systems may not be used to solicit for political causes, commercial enterprises,

outside organizations, or other non-job-related solicitations. Approval from the Executive Director is required before anyone can post any information on commercial on-line systems or the internet.

In order to minimize non-work-related activities that could interfere with providing quality education, teamwork, and safety, PCA has established the following policy concerning solicitation and the distribution of written materials other than those directly related to the School's business.

Non-employees may not solicit or distribute written materials of any kind at any time on premises that are owned, leased, operated, managed, or controlled by PCA.

Employees may not solicit other employees during the workday when either the person doing the solicitation or the person being solicited is engaged in or required to be performing work tasks.

Employees may not distribute written materials of any kind during the workday when either the distributing employee or the employee receiving the materials is engaged in or required to be performing work tasks.

Additionally, distribution of written materials of any kind by PCA employees is prohibited at all times in all working areas on School premises.

Employees may solicit other employees when both parties are on non-work time. Employees may distribute written materials in non-work areas during non-work time.

The sole exceptions to this policy are charitable and community activities supported and approved by PCA.

School bulletin boards are the only areas where any merchandise or notices may be placed. Such items must meet the guidelines established by the School. PCA must approve any postings prior to posting.

PCA reserves the right to discontinue any solicitation or distribution if the activities become disruptive to employees or the efficient operation of the School's business.

Employees are required to leave School premises and other work areas at the completion of their workday. Employees are not permitted to enter or remain on School premises or work areas unless the employee is on duty, scheduled for work, coming to or departing from scheduled work, or otherwise has specific authorization from their supervisor.

Definitions

School "premises": property owned, leased, operated, managed, or controlled by the School, including buildings, parking lots, and play areas that the School has the right to use exclusively or in common with others, vehicles owned or operated by the School.

Work time: any time when employees are engaged in or required to be performing work tasks or are otherwise "on the clock." Work time does not include break periods, meal times, or other periods during the workday when employees are properly not engaged in performing their work tasks.

Work areas: all areas controlled by the School where employees are performing work, except, employee

break areas, and parking lots (non-work areas).

Employee Responsibility

If you have a need to solicit and/or distribute materials on School premises, it must be in compliance with this policy. If you have questions, talk with Human Resources. If solicitation or distribution is conducted within the parameters of this policy, the manner of activities must not harass or intimidate other employees. If you are subjected to such behavior at any time, report the activity to your supervisor. If solicitation or distribution occurs while you are working, report the activity to your supervisor.

ANTI-NEPOTISM POLICY

Policy Statement

It is the policy of PCA to avoid Nepotism, which means to avoid creating or maintaining circumstances in which the appearance or possibility of favoritism, conflicts of interest, or management disruptions exist due to a relationship between a PCA decision-maker and their Family Member. This policy is to ensure effective supervision, internal discipline, security, safety, and positive morale in the workplace and to avoid the potential for problems of actual or perceived favoritism, conflicts in loyalty, discrimination, and appearances of impropriety or conflict of interest. This policy applies to all PCA board members, employees, individual consultants hired or retained by PCA, and School Services Providers hired or retained by PCA.

Relationships between PCA board members, employees, consultants, or School Services Providers are permissible under the following circumstances:

- Family Members of PCA board members, employees, individual consultants, or School Services Providers shall not be hired for or retained in an employment position if one Family Member would have the authority or be in a position to directly supervise, hire, or discharge the other.
- Any time a board member, employee, individual consultant, or School Services Provider is a Family Member of another, the relationship shall not result in an adverse impact on work productivity or performance. The determination of whether there is an adverse impact shall be in the discretion of the supervisor(s) of the employee(s), consultant(s), or School Services Provider(s), or in the case of a board member, in the discretion of the PCA Board of Directors.
- Any time a board member, employee, individual consultant, or School Services Provider is a Family Member of another, the relationship shall not create an actual conflict of interest under the law, and shall not create a detrimental perceived conflict of interest. The determination of whether there is a detrimental perceived conflict of interest shall be in the discretion of the supervisor(s) of the employee(s), consultant(s) or School Services Provider(s), or in the case of a board member, in the discretion of the PCA Board of Directors.

Definitions

“Family Members” include an employee's parent, child (natural, adopted, or legal guardianship), spouse, domestic partner, brother, sister, grandparent, grandchild, step-relationships within the preceding categories, brother-in-law, sister-in-law, son-in-law, daughter-in-law, mother-in-law, and father-in-law.

“Nepotism” describes a work-related situation in which there is the potential for favoritism toward a Family Member (such as giving a job, promotion, biased performance reviews, or more favorable working conditions) on the basis of the familial relationship.

“School Services Provider” shall mean any provider of school services to PCA, and in the case of an organization shall mean be the responsible individual at such organization that provides school services to PCA.

Procedures

When a Family Member of a current PCA board member, employee, individual consultant, or School Services Provider applies to become a board member or employee, or requests to be a consultant or School Services Provider, the Family Member’s application/request must be denied if a conflict under this policy exists (*e.g.*, if one Family Member would have the authority or be in a position to directly supervise, hire, or discharge the other). Special circumstances may be reviewed by the Board in the event that PCA’s best interests would be served otherwise.

When a Family Member of a current PCA board member, employee, individual consultant, or School Services Provider applies for a transfer to a new employment position within PCA, the Family Member’s application must be evaluated to determine whether a conflict under this policy exists. If a conflict exists, the application for transfer must either be denied or one of the Family Members must seek a position transfer to avoid the conflict, if any such opportunity exists. In the event that no such opportunity exists, the application for transfer must be denied.

In implementing this policy, it is permissible to ask an applicant, potential consultant, or School Services Provider to state whether they have a Family Member who is presently employed by or on the board of PCA, but such information may not be used as a basis for an employment decision except as stated herein.

When a relationship that creates a conflict with this policy occurs during employment, PCA will attempt to arrange a transfer or change in position/duties to eliminate the conflict. If a suitable transfer/change in position/duties is not available, one of the employees may be separated from service. Every attempt will be made to effect transfer or separation on the basis of agreement between the employees involved and PCA. If a mutual agreement is unattainable, the Board will determine, in PCA’s best interest, which employee is to be transferred or separated.

Responsibilities

The Executive Director or designee shall coordinate with the current employee’s direct supervisor to develop appropriate plans to ensure that a Family Member’s employment does not conflict with this policy. If the situation cannot be resolved by a transfer, then the Executive Director or designee will deny the application for employment. Special circumstances may be reviewed by the Board in the event that PCA’s best interests would be served by the employment of a Family Member.

The Executive Director or designee shall investigate reports of Nepotism and take appropriate action. Employees are required to disclose changes in their personal situations to the Executive Director or designee which may be covered by this policy. Supervisors may inquire about the family relationship

between employees to determine the appropriateness of the working relationship under this policy. The Board shall make the final determination concerning potential conflicts with this policy involving the Executive Director.

BUILDING SECURITY/SCHOOL KEYS

All employees who are issued keys to any building or office are responsible for their safekeeping.

You will be assigned all appropriate building keys needed to conduct your daily job responsibilities. You are responsible for all keys. Duplication of any School key is not allowed and strictly prohibited. It is against School policy to loan or distribute your assigned keys to another employee or non-employee of the School. If your school keys are lost, misplaced, destroyed, or stolen, you must report it immediately to the Executive Director.

The last employee, or a designated employee, who leaves the office and /or the school site at the end of the business day assumes the responsibility to ensure that all doors are securely locked, the alarm system is armed, thermostats are set on appropriate evening and/or weekend setting, and all appliances and lights are turned off with exception of the lights normally left on for security purposes. Employees are not allowed on school property before or after hours without prior authorization.

INTERNAL INVESTIGATIONS & SEARCHES

From time to time PCA may conduct internal investigations pertaining to security, auditing, or work-related matters. Employees are required to cooperate fully with and assist in these investigations if required to do so.

In PCA's discretion, employees' work areas (i.e., desks, file cabinets, lockers, etc.) may be subject to a search without notice. Employees are required to cooperate. Because even a routine search for PCA property might result in the discovery of an employee's personal possessions, all employees are encouraged to refrain from bringing into the workplace any item of personal property that they do not wish to reveal to PCA. PCA will generally try to obtain an employee's consent before conducting a search of work areas, but it may not always be able to do so. Employees have no expectation of privacy in their work areas.

VIOLENCE IN THE WORKPLACE

PCA has adopted a policy prohibiting workplace violence. Consistent with this policy, acts or threats of physical violence, including intimidation, harassment, bullying, and/or coercion, which involve or affect PCA or which occur on PCA property will not be tolerated. Examples of workplace violence include, but are not limited to, the following:

- All threats or acts of violence occurring on PCA premises, regardless of the relationship between PCA and the parties involved
- All threats or acts of violence occurring off PCA premises involving someone who is acting in the

capacity of a representative of PCA

Specific examples of conduct, which may be considered threats or acts of violence, include, but are not limited to, the following:

- Hitting or shoving an individual
- Threatening an individual or their family, friends, associates, or property with harm
- Intentional destruction or threatening to destroy PCA property
- Making harassing or threatening phone calls
- Harassing surveillance or stalking (following or watching someone)
- Unauthorized possession or inappropriate use of firearms or weapons

PCA's prohibition against threats and acts of violence applies to all persons involved in PCA's operation, including but not limited to all personnel, contract, unpaid interns, volunteers and temporary workers, and anyone else, including parents on PCA property. Violations of this policy by any individual on PCA property will lead to disciplinary action, up to and including termination and/or legal action as appropriate. All employees are encouraged to report incidents of threats or acts of physical violence of which they are aware to their supervisors or to their Executive Director.

If an employee becomes aware of an imminent act of violence, a threat of imminent violence, or actual violence, emergency assistance must be sought immediately. In such situations, the employee should contact the law enforcement authorities by dialing 911. Immediately after contacting the law enforcement authorities, the employee must report the

There will be no retaliation against any employee who brings a complaint in good faith under the Violence in the Workplace Policy or who honestly assists in investigating such a complaint, even if the investigation produces insufficient evidence that there has been a violation, or if the charges cannot be proven. However, disciplinary action may be taken against employees who, in bad faith, make false or frivolous accusations.

In certain circumstances, the School may seek a workplace violence restraining order on behalf of one or more employees in furtherance of its commitment to providing a workplace that is free from acts of violence or threats of violence.

SECTION 11 – STANDARDS OF CONDUCT

PERSONAL STANDARDS

School Dress Code

It is the goal of the school to foster a professional work environment for all staff, as part of our commitment to providing excellent customer service to our families, our communities, our professional associates, and respect for one another.

General Rules

Clothing should be clean, free of wrinkles, rips or tears, and appropriate for the workplace. Nothing too tight or revealing (i.e., nothing too low cut in the front or back, or sheer), no bare midriffs, no spaghetti straps, and no undergarments showing. No shorts or yoga pants. No offensive language or images. Hair should be clean and neatly groomed. Please cover tattoos whenever possible.

Casual Business Attire

Tops

- Polo style or button-down shirts or blouse
- Pullovers or sweaters
- *No tank tops

Bottoms

- Skirt (no more than 3" above the knee)
- Dress slacks or Khakis
- Capri pants
- Denim jeans

Dresses

- No more than 3" above the knee

Hats

- School hats

Shoes

- Comfortable and professional: This may include dress shoes, boots, heels, sandals, or flats.
- *If you are in a position where you are moving items or furniture, please wear closed-toe shoes.

TEACHER-STUDENT INTERACTIONS

Boundaries Defined

For the purposes of this policy the term “boundaries” is defined as acceptable professional behavior by staff members while interacting with a student. Trespassing beyond the boundaries of a student-teacher

relationship is deemed an abuse of power and a betrayal of public trust.

Acceptable and Unacceptable Behavior

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

Staff members must understand their own responsibilities for ensuring they do not cross the boundaries as written in this policy. Disagreeing with the wording or intent of the established boundaries will be considered irrelevant for any required disciplinary purposes. Thus, it is critical that all employees study this policy thoroughly and apply its spirit and intent in their daily activities.

Unacceptable Behaviors

These lists, and any subsequent lists, are not meant to be all-inclusive, but rather illustrative of the types of behavior addressed by this policy.

- Giving gifts to an individual student that are of a personal and intimate nature
- Kissing of ANY kind
- Any type of unnecessary physical contact with a student in a private situation
- Intentionally being alone with a student away from school
- Making, or participating in, sexually inappropriate comments
- Sexual jokes, or jokes/comments with sexual overtones or double-entendres
- Seeking emotional involvement (which can include intimate attachment) with a student beyond the normative care and concern required of an educator
- Listening to or telling stories that are sexually oriented
- Discussing inappropriate personal troubles or intimate issues with a student in an attempt to gain their support and understanding
- Becoming involved with a student so that a reasonable person may suspect inappropriate behavior
- Giving students a ride to/from school or school activities without parental permission
- Being alone in a room with a student at school with the door closed
- Going into PCA students' homes during work hours unless there is a special work-related circumstance and express permission has been granted by executive leadership
- Bringing your own children into PCA students' homes
- Bringing your own children to learning period meetings or professional development meetings.
- Allowing students in your home during work hours
- Remarks about the physical attributes or physiological development of anyone
- Excessive attention toward a particular student
- Sending emails, text messages, Facebook responses, or letters to students if the content is not

about school activities

Acceptable and Recommended Behaviors

- Obtaining parent's written consent for any school activity (exclusive of tutorials)
- Obtaining formal approval (site and parental) to take students off school property for activities such as field trips or competitions
- Emails, text-messages, phone conversations, and other communications to and with students, if permitted, must be professional and pertain to school activities or classes (communication should be initiated via school-based technology and equipment)
- Keeping the door open when alone with a student
- Keeping reasonable and appropriate space between you and the student
- Stopping and correcting students if they cross your own personal boundaries
- Keeping parents informed when a significant issue develops about a student
- Keeping after-class discussions with a student professional and brief
- Immediately asking for advice from senior-staff or administration if you find yourself in a difficult situation related to boundaries
- Involving your supervisor in discussion about boundaries that have the potential to become more severe (including but not limited to: grooming or other red flag behaviors observed in colleagues, written material that is disturbing, or a student's fixation on an adult)
- Making detailed notes about an incident that in your best judgment could evolve into a more serious situation later
- Recognizing the responsibility to stop unacceptable behavior of students and/or co-workers
- Asking another staff member to be present, or within close supervisory distance, when you must be alone with a student after regular school hours
- Prioritizing professional behavior during all moments of student contact
- Asking yourself if any of your actions, which are contrary to these provisions, are worth sacrificing your job and career

Reporting

When any staff member becomes aware of another staff member, volunteer, guest or vendor having crossed the boundaries specified in this policy, or has a reasonable suspicion of misconduct, they must report the suspicion to their immediate supervisor or the Executive Director promptly. Reasonable suspicion means it is based on facts which would lead a reasonable person to believe the conduct occurred. Prompt reporting is essential to protect students, the suspected staff member, any witnesses, and the School as a whole. Employees must also report to the administration any awareness of, or concern about, student behavior that crosses boundaries, or any situation in which a student appears to be at risk for sexual abuse.

Investigating

The School will promptly investigate and document the investigation of any allegation of sexual misconduct or inappropriate behavior, using such support staff or outside assistance, as it deems

necessary and appropriate under the circumstances. Throughout this fact-finding process, the investigating administrator, and all other privy to the investigation, shall protect the privacy interests of any affected student(s) and/or staff member(s) including any potential witnesses, as much as possible.

Consequences

Staff members who have violated this policy will be subject to appropriate disciplinary action, and where appropriate, will be reported to authorities for potential legal action.

CUSTOMER & PUBLIC RELATIONS

The School's image in front of students, parents (i.e., our "customers") and the general public is critical to our success. All employees are expected to be prompt, polite, courteous and attentive to our customers and the public. It is possible an employee may come into contact with a dissatisfied or hostile individual based on the nature of the employee's work. If this happens, you should immediately notify your supervisor or the Executive Director. We will absolutely not tolerate conduct toward our customers or the general public that might be interpreted as unlawful discrimination or harassment. If you witness conduct in violation of this policy, you should immediately bring it to the attention of your supervisor or the Executive Director.

STANDARDS OF CONDUCT AND CIVILITY

At PCA, we are committed to upholding the highest standards of personal integrity and conduct. These standards are based on our dedication to treating people with dignity, respect, and civility, and taking individual and collective responsibility for our conduct. The manner in which we conduct ourselves defines us and how we are perceived by others. As school employees, we also serve as role models to our students.

PCA employees are accountable for integrity in conduct and for the consequences of their actions or inactions. The highest of ethical standards are expected in all matters internal, as well as with students, parents, and the community at large. All employees and any individuals acting on behalf of PCA are required to conduct themselves in compliance with the essence of this Standards of Conduct and Civility policy. Any concerns must be promptly reported to a supervisor or the Human Resources. Failure to comply with this policy may result in disciplinary action, up to and including termination.

Children must have adult supervision at all times. Separate, specific supervision of staff members' children must be secured (at employee's expense) while staff members are performing work duties.

CIVILITY

- Everyone treats each other with civility, dignity, respect and professionalism at all times
- Employees exercise emotional self-control and sensitivity to feelings of others not with blame or recrimination
- Employee behavior supports an environment where everyone feels safe, secure and respected.

PROHIBITED CONDUCT

The following is a list of conduct that is prohibited and will not be tolerated by the School. It is not an all-inclusive list, but rather a list designed to give examples of the types of conduct prohibited by the School.

- Falsification of employment records, employment information, or other School records
- Recording the work time of another employee or allowing any other employee to record your work time, or allowing falsification of any time card, either your own or another's
- Theft, deliberate or careless damage, or loss of any School property or the property of any employee or customer
- Provoking a fight or fighting during working hours or on School property
- Participating in horseplay or practical jokes on School time or on School premises where such conduct might be a safety risk or might be interpreted as offensive
- Carrying firearms or any other dangerous weapons on School premises at any time or while acting on behalf of the School
- Any conduct that has gained sufficient notoriety so as to impair the employee's school-related relationships
- Any willful conduct that endangers the safety, health or wellbeing of another individual
- Any act of sufficient magnitude to cause disruption of work or gross discredit to the school
- Immoral conduct
- Unfitness for service
- Violation of the Substance and Alcohol policy
- Insubordination, including but not limited to, failure or refusal to obey the orders or instructions of a supervisor or member of administration, or the use of abusive or threatening or abusive language toward a supervisor or member of administration
- Unreported absence on scheduled workdays unless otherwise excused
- Excessive tardiness or absenteeism unless otherwise excused
- Unauthorized use of School equipment, time, materials, facilities, or the School name
- Sleeping or malingering on the job
- Failure to observe working schedules, including the required rest and meal periods
- Soliciting other employees for membership, funds, or other similar activity in connection with any outside organization during your working time or the working time of the employee(s) solicited
- Distributing unauthorized literature or any written or printed material during working time or in work areas ("Working time" does not include your meal and break periods.)
- Failure to timely notify your supervisor when you are unable to report to work absent extenuating circumstances
- Failure of an employee to obtain permission to leave work for any reason during normal working

hours

- Abuse of sick leave
- Violation of the Communications Policy
- Violation of the Standards of Conduct and Civility Policy
- Failure to provide a physician's certificate when requested or required to do so
- Violating the School's Personal Standards or dress code
- Breaching confidentiality
- Making derogatory racial, ethnic, religious, or sexual remarks or gestures; any violation of the Harassment and/or Equal Employment Opportunity policy; or using profane or abusive language at any time on School premises or during working hours
- Violation of any safety, health, security, or School rule
- Negligence or other conduct leading to the endangerment or harm of a child or children
- Working overtime without authorization or refusing to work assigned overtime
- Unsatisfactory job performance
- Willfully or maliciously making false statements regarding any co-worker or submitting a complaint known to be false

CONFIDENTIAL INFORMATION

It is important to the School to protect and preserve its trade secrets and confidential information. Confidential information includes, but is not limited to, student information, all student lists, techniques and concepts, marketing plans, design specifications, design plans, strategies, forecasts, bid plans, bid strategies, bid information, contract prices, new products, software, computer programs, writings, and all know-how and show-how whether or not protected by patent, copyright, or trade secret law.

The School prohibits audio or video recordings in the workplace, during working hours, without authorization of the School due to privacy and confidentiality concerns and protections.

The School devotes significant time, energy, and expense to develop and acquire its trade secrets and confidential information. As an employee of the School you will, during the course of your employment, have access to and become familiar with various trade secrets and confidential information that are owned by the School. An employee shall not, directly or indirectly, disclose or use any of the foregoing information other than for the sole benefit of the School, either during the term of your employment or at any other time thereafter. This information shall not be disclosed except through normal channels and with authorization. Any and all trade secrets or confidential information shall be returned to the School during extended leaves of absence or upon termination.

During your employment with the School, you will not be permitted nor required to breach any obligation to keep in confidence proprietary information, knowledge, or data acquired during your former employment. You must not disclose to the School any confidential or proprietary information or material belonging to former employers or others.

Upon an extended leave of absence, request from the School or termination of employment, employees

are required to immediately return to the School all property of the School in as good condition as when received (normal wear and tear excepted) including, but not limited to, all files, records, documents, drawings, specifications, lists, equipment and supplies, promotional materials, and similar items relating to the business of the School. This policy also encompasses any and all identifying or confidential information of all former and current students which is protected under the Family Educational Rights and Privacy Act.

Violations of this policy may result in disciplinary action, up to and including termination.

If you receive a request by a parent/guardian to provide a narrative about a student's participation in the school's program for purposes of a child custody dispute, inform the parent/guardian that it is not the policy of the school to provide such information without a subpoena. If the parent/guardian requests copies of a student's educational records, please refer them to the records department, which may be reached at (619) 215-0704 x430 or records@pacificcoastacademy.org. If you receive a subpoena to provide testimony or records about a particular student, please contact your administrator.

CONFLICTS OF INTEREST

All employees must avoid situations that result in actual or even potential conflicts of interest. Personal, social, and economic relationships with competitors, suppliers, customers, parents, or co-employees that may impair an employee's ability to exercise good judgment on behalf of the School or which give the appearance of such impairment create an actual or potential conflict of interest. For example, romantic or personal relationships between a supervisor and subordinate employee can lead to supervisory problems, claims of harassment, and morale problems.

Any employee involved in such situations or relationships must immediately and fully disclose the nature of the situation or relationship to the Executive Director so a determination can be made as to whether an actual or potential conflict exists, and if so, how to correct the situation.

Employees shall not be financially interested in any contract made by them in their official capacity.

PCA expects employees to devote their best efforts to the interests of our school. PCA recognizes your right to engage in activities outside of your employment, which are of a private nature and unrelated to our business. However, outside activities (second jobs, side businesses, clubs, etc.) must not interfere with your ability to fully perform your job duties at PCA or create a conflict of interest with your statutory duty of loyalty to the School. The School prohibits employees from working with another School or external organization that competes with PCA whether as a regular employee or as a consultant.

If you have any questions whether an action or proposed course of conduct would create a conflict of interest, you should immediately contact the Executive Director to obtain advice on this issue. A violation of this policy will result in immediate and appropriate discipline, up to and including, immediate termination.

This policy is in addition to PCA's Revised Nonprofit Conflict of Interest Policy and Conflict of Interest Code.

Outside Employment

If you are a full-time employee we expect that you devote your full professional effort to your position at PCA. If you wish to participate in outside work activities you are required to obtain written approval from the Executive Director prior to starting those activities. Approval will be granted unless the activity conflicts with PCA's interests. In general, outside work activities are not allowed when they:

- Prevent you from performing work for which you are employed at PCA.
- Involve organizations that are doing or seek to do business with PCA including actual or potential vendors.
- Violate provisions of law or PCA policies or rules.
- When the employee is on a medical leave (FMLA/CFRA/PDL or any other medical leave).

Your obligations to PCA must be given priority. Full-time employees are hired and continue employment with the understanding that PCA is their primary employer and that other employment, commercial involvement or volunteer activity that is in conflict with the business interests of the school is strictly prohibited.

POLICY REGARDING INCONSISTENT, INCOMPATIBLE OR CONFLICTING EMPLOYMENT, ACTIVITY OR ENTERPRISE BY SCHOOL PERSONNEL

Policy Statement

It is the policy of PCA that its officers and employees may not engage in any outside activity, employment, or enterprise for compensation which is inconsistent, incompatible with, or in conflict with, their duties as an officer or employee of PCA. During working hours or on school premises, officers or employees shall not engage in political or religious activities, or recruit or solicit students or members of the public for political or religious activities.

An officer's or employee's outside activity, employment, or enterprise for compensation shall be determined to be inconsistent, incompatible with, or in conflict with, their duties as an officer or employee of PCA if any of the following apply:

- It involves the use of PCA time, facilities, equipment, supplies, or the officer's or employee's position or influence with PCA, for private gain or advantage.
- It involves receipt or acceptance by the officer or employee of any money or other consideration for the performance of an act that would otherwise be required within the scope of the officer or employee's duties with PCA.
- It involves the performance of an act as part of the outside activity that involves services performed for PCA.
- It affects the officer's or employee's work hours, interferes or conflicts with the officer's or employee's job duties, raise any ethical or conflict of interest concerns, or create any conditions that impact the officer's or employee's job performance.

Officers and employees may not use PCA's name, logo, supplies, equipment or other property in

connection with any outside activities.

Procedure

In the event that an officer or employee believes that an outside activity for compensation may be inconsistent, incompatible with, or in conflict with, their duties as an officer or employee of PCA, the officer or employee shall obtain a written determination of the Executive Director or designee that the outside activity is not in violation of this policy before engaging in such activity.

EXPENSE REIMBURSEMENT POLICY

PCA will reimburse employees for certain reasonably necessary business expenses incurred in the furtherance of PCA business. In order to be eligible for reimbursement, employees must follow the protocol set forth in the school's relevant fiscal and accounting policies and procedures. In general, the immediate supervisor must have previously approved all expenses, prior to the employee spending money. All receipts pertaining to the reimbursement must be original and detailed, and should be submitted to the appropriate supervisor for review and approval, prior to submission for final approval and payment.

POLICY CONFIRMING RESTRICTION ON THE PROVISION OF FUNDS OR OTHER THINGS OF VALUE TO STUDENTS, PARENTS OR GUARDIANS

Policy Statement

It is the policy of PCA that PCA shall not provide any funds or thing of value to any student or their parent or guardian that a school district could not legally provide to a similarly situated student, or their parent or guardian. PCA does not and shall not provide, for example, "sign up bonuses" to parents or guardians or other incentives unrelated to education.

Additionally, a student, parent or guardian shall not use their status as a student, parent or guardian with PCA in order to obtain funds or things of value from PCA. For example, this policy prohibits an individual from utilizing their status as a parent or guardian to obtain a vendor contract with PCA for compensation. It also prohibits an individual from utilizing their status as a parent or guardian to refer or encourage any students enrolled in PCA, or their parents or guardians, to select that individual or their company or their another provider of services, in connection with the student's education at PCA, resulting in the individual's receipt of funds or thing of value from PCA.

Procedures

The prior approval of the Executive Director or designee must be obtained for any of the following in order to ensure that it does not conflict with this policy:

- Any funds or thing of value provided to a student, parent or guardian which has not previously been approved. This applies in any situation in which a student, parent or guardian would any funds or thing of value, whether in their capacity as a student, parent, guardian, vendor, service

provider or other circumstance.

- Any proposed incentive to be offered to students or parents.

In requesting approval, the educational purpose of any such funds, thing of value or incentive must be provided to the Executive Director or designee.

SECTION 12 – SAFETY

SUBSTANCE AND ALCOHOL POLICY

It is the intent of PCA to promote a safe, healthy and productive work environment for all employees. The School recognizes that the illegal and/or excessive use of drugs and/or alcohol is not conducive to safe working conditions, employees' health, efficient operations, or School success.

For purposes of this policy, "illegal drugs" includes, but is not limited to, substances that are prohibited by law (such as cocaine, heroin, etc.), controlled substances, marijuana (including medicinal marijuana, and marijuana vaping or other recreational marijuana use), and prescription drugs (if they are not prescribed for the person using them and/or not being used as prescribed). "Drug paraphernalia" means any accessory for the use, possession, manufacture, distribution, dispensation, purchase, or sale of illegal drugs. "Under the influence" means that the employee is affected by alcohol, prescription medication that impairs cognitive or physical functions, and/or illegal drugs in any detectable manner.

The School complies with all Federal and State regulations regarding drug use while on the job. This policy prohibits the following:

- Use, possession, purchase, or offer for sale of illegal drugs, drug paraphernalia, or alcohol during working hours, including meal and break periods, or in the presence of pupils
- Use, possession, purchase, or offer for sale of illegal drugs, drug paraphernalia, or alcohol on School property at any time
- Use, possession, purchase, or offer for sale of illegal drugs, drug paraphernalia, or alcohol while attending a School function or event
- Storing alcohol (if unauthorized), illegal drugs, or drug paraphernalia in a locker, desk, automobile, or other repository on the School's premises
- Refusing to submit to an inspection or testing when requested by administration
- Being under the influence of illegal drugs, prescription medication that impairs cognitive or physical functions and/or alcohol during working hours, while on the School's premises and/or attending a School function or event
- Conviction under any criminal drug statute for a violation occurring in the workplace, including failure to notify the School in writing of employee's conviction for a violation of a criminal drug statute occurring in the workplace no later than 5 calendar days after such conviction; or
- Failure to keep all prescribed medicine in its original container

Employees taking physician-prescribed medications, which impairs the employee's job performance, (including medical prescribed or recreational marijuana) should not report to work. In addition, if you are required to take any kind of prescription or nonprescription medication that will affect your ability to perform your job, you are required to report this to Human Resources. Human Resources will determine if it is necessary to temporarily place you on another assignment or take other action as appropriate to protect your safety and the safety of other employees and students. Employees taking physician-prescribed medication which will not impair their job performance may be required to present a

statement from the prescribing physician to the employee's supervisor indicating the duration of the prescription and stating that the use of the prescription will not impair the employee's ability to perform their specific job duties. This policy does not require or request the prescribing physician or the employee to identify any prescription drug or the medical condition for which it is prescribed. No employee shall use or have in their possession on the School premises any prescription medication other than medications currently prescribed by a physician for the employee.

This policy will not be construed to prohibit the use of alcohol at social or business functions. However, employees must remember their obligation to conduct themselves appropriately at all times while at School-sponsored functions or while representing the School.

The School may at times conduct unannounced searches of School property for alcohol, illegal drugs, drug paraphernalia, and/or unauthorized controlled substances or to ensure compliance with any other School-related policy. This may include desks, storage areas and rooms normally used to store employees' personal property. As a result, employees do not have an expectation of privacy in this regard.

Violation of this Substance and Alcohol Policy may result in disciplinary action, up to and including termination, at the School's sole discretion.

Employees should be aware that participation in a rehabilitation program will not necessarily prevent the imposition of disciplinary action, including termination, for violation of this policy. Employees who undergo voluntary counseling or treatment and who continue to work, if any, must meet all established standards of conduct and job performance.

Compliance with this Substance and Alcohol Policy is a condition of employment at the School. Failure or refusal of an employee to cooperate fully, sign any required document, submit to any inspection, or follow any prescribed course of substance abuse treatment will result in discipline, up to and including termination.

Because the use, sale, purchase, possession, or furnishing of an illegally obtained substance is a violation of the law, the School may report such illegal drug activities to an appropriate law enforcement agency.

The School may require a test by Intoxilyzer, blood test, urinalysis, medical examination of those persons whom the School reasonably suspects of using, possessing, or being under the influence of a drug or alcohol or is acting in such manner that they may harm themselves or another employee.

Any refusal to submit to such testing will be considered a positive screen. An employee's consent to submit to such a test is required as a condition of employment, and an employee's refusal to consent may result in disciplinary action, including termination for a first refusal or any subsequent refusal. The School shall determine the manner in which such testing is conducted with the goal being to ensure that the test results are accurate.

Such a test may be required of employees involved in any work-related accident or unsafe practice where the safety of the employee or other employees was jeopardized. Periodic retesting may also be required following positive test results or after any violation of this policy or rehabilitation.

SMOKING

All School buildings and facilities are non-smoking facilities. This includes nicotine and non-nicotine cigarettes including (herbal cigarettes) as well as e-cigarettes, cigars, pipes, vaping and/or (both tobacco and marijuana products). Smoking is prohibited within 20 feet of a school building and within 25 feet of a school playground or event location, whichever is farther.

SECURITY

All employees are responsible for helping to maintain a secure workplace. Be aware of persons loitering for no apparent reason. All staff is expected to question any unknown person seen in the workplace who does not have a visitor's pass. If you are leaving late at night or are in any other situation that presents security concerns or where you do not feel comfortable, please seek the assistance of your Executive Director, other employees or call 911. Report any suspicious persons or activities to your Executive Director. Never attempt to force an individual to leave the workplace if they are uncooperative. Immediately contact your supervisor or school administrators for assistance or call 911. Secure your desk or work area at the end of the day or when called away from your work area for an extended length of time, and do not leave valuable and/or personal articles that may be accessible in or around your work area. Employees shall not use their cell phone or similar device to engage in any form of audio or video recording on school property without the prior written approval of the Executive Director and the written consent of the individual being recorded. Please report any problems with our security systems to your Executive Director.

VIDEO SURVEILLANCE FOR DANIELSON STREET OFFICE

Pacific Coast Academy ("Charter School") is committed to maintaining a safe and healthy learning environment for all members of the school community. In furtherance of this goal, Charter School has installed security cameras in the hallways, entry ways, inventory rooms, and other locations throughout the administrative office at 13915 Danielson Street, Suites 100, 101, 102 and 200, Poway, California 92064 ("Office") for the safety of visitors and to secure Charter School property.

These systems have visual recording capabilities and the recordings may be retained in Charter School's sole discretion. There are no cameras in restrooms and other similar sensitive locations ("Sensitive Locations").

While in or around the Office, Charter School employees are subject to video surveillance and recording and do not have an expectation of privacy other than while in Sensitive Locations.

PARKED VEHICLES

Employees are responsible for their own parked vehicles and the personal possessions within while parked on PCA property. Be cautious: keep school property and/or personal possessions out of sight and lock your car. Insuring your vehicle and personal property against loss and damage is recommended for your protection.

PERSONAL AUTOMOBILE

Employees who use their own automobiles for travel on authorized school business will be reimbursed for mileage at the rate established by the Internal Revenue Services and in accordance with the School's Reimbursement policies. Employee must have prior supervisory approval for the use of personal vehicles and must carry, at their own expense, the minimum insurance coverage for property damage and public liability.

PERSONAL PROPERTY

PCA cannot be responsible and will assume no liability for any loss or damage to employee personal property resulting from theft, fire, or any other cause on PCA's premises, including the parking area, or away from school property while on school business. PCA employees are prohibited from using personal property for work-related purposes unless approved in advance by the Executive Director.

SAFETY POLICY

PCA is firmly committed to maintaining a safe and healthy working environment. All employees of the School are expected to be safety conscious on the job at all times. All unsafe conditions or hazards should be corrected immediately. Report all unsafe conditions or hazards to your supervisor or Executive Director immediately, even if you believe you have corrected the problem. If you suspect a concealed danger is present on School premises, or in a product, facility, piece of equipment, process, or business practice for which the School is responsible, bring it to the attention of your supervisor or Executive Director immediately. Supervisors should arrange for the correction of any unsafe condition or concealed danger immediately and immediately contact the Executive Director regarding the problem.

All workplace injuries and illnesses must be immediately reported to your supervisor and Human Resources.

PCA has in place a written Injury and Illness Prevention Program as required by law. Please contact Human Resources for further information.

ERGONOMICS

PCA has invested in providing a work environment that is safe for all employees. To lessen the risk of ergonomic hazards, the School will make necessary adjustments to an individual's workstation, educate employees on ergonomic safety, and modify processes when deemed necessary to ensure the well-being and safety of our employees. You should report any ergonomic concerns to your Executive Director.

CHEMICAL EXPOSURE WARNING

Employees should be aware that work areas might contain chemicals known to the State of California to cause cancer or to cause birth defects or other reproductive harm. If you have any questions or concerns about possible chemical exposure in your work area, contact your Executive Director.

SECTION 13 – TERMINATION

VOLUNTARY TERMINATION

PCA will consider an employee to have voluntarily terminated their employment if the employee does any of the following: (1) elects to resign from PCA; (2) fails to return from an approved leave of absence on the date specified without notifying the school for the need for continued leave including failure to communicate with the School; or (3) fails to report for work without notice to PCA for three consecutive work days. PCA requests that employees provide at least two weeks written notice of a voluntary termination. All PCA property must be returned immediately upon terminating employment. PCA retains the right to accept resignation immediately and pay the amount of straight time compensation an employee would have earned in lieu of further performance.

INVOLUNTARY TERMINATION

An employee may be terminated involuntarily for, among other reasons, poor performance, misconduct or other violations of PCA's Rules of Conduct as set forth herein. Notwithstanding the foregoing, or anything else contained in this handbook, PCA reserves the right to terminate any employee at any time, with or without advance notice and with or without cause.

EXIT INTERVIEWS

All employees who leave employment at PCA may be asked to take part in an exit interview with their supervisor to communicate their challenges and growth while employed at PCA. Information shared during an exit interview will be treated as confidential to the extent possible.

VERIFICATION AND REFERENCE POLICY

All requests for employment verification, references or personal information verification or disclosures must be directed to Human Resources. Only Human Resources is authorized to provide verifications or references, or disclose personal information, pertaining to current or former employees.

With respect to verification requests, PCA will disclose only the dates of employment and the title of the last position held. PCA will verify or disclose an employee's salary history only if the employee provides written authorization for PCA to provide the information. However, PCA will provide information about current or former employees as required by law or court order. PCA will not provide any letters of reference for current or former employees. Please refer all questions about this policy to Human Resources.

EMPLOYEE HANDBOOK ACKNOWLEDGEMENT

By my signature below, I acknowledge that I have received a copy of Pacific Coast Academy's ("PCA") Employee Handbook, on the date indicated below and agree to my at-will employment as described below. I acknowledge that it is my responsibility to read and review the Employee Handbook carefully. I also acknowledge that it is my responsibility to ask for clarification if I do not understand any of the policies included in the Employee Handbook.

I also acknowledge that I have received a copy of PCA's Harassment, Discrimination and Retaliation Prevention Policy which is in the Employee Handbook. I understand and agree that it is my responsibility to read and familiarize myself with this policy and all the provisions of the Employee Handbook. I understand that PCA is committed to providing a work environment that is free from harassment, discrimination and retaliation. My signature below certifies that I understand that I must conform to and abide by the rules and requirements described in this policy.

I understand that the Employee Handbook contains important information regarding PCA's expectations, policies and guidelines and that I am expected to comply with these expectations, policies and guidelines at all times. I understand that the Employee Handbook does not provide a binding contract, but provides guidelines for personnel concerning some of PCA's policies.

In particular, I have read and understand PCA's Anti-Nepotism Policy, Policy Regarding Inconsistent, Incompatible or Conflicting Employment, Activity or Enterprise by School Personnel, Policy Confirming Restrictions on the Provision of Funds or Other Things of Value to Students, Parents or Guardians, and restrictions and procedures to avoid Conflicts of Interest.

Just as I am free to terminate the employment relationship with PCA at any time, PCA, in its sole discretion, also reserves the right to modify or terminate the employment relationship with me at any time for any or no reason and with or without notice. Further, there is no agreement, express or implied, written or verbal, between the employee and PCA for any specific period of employment, for continuing or long-term employment, or for guaranteed terms and conditions of employment. No one other than the Executive Director of PCA, with the approval of the Board of Directors, has the authority to alter my employment at-will status, to enter into an agreement for employment for a specified period of time, or to make any agreement contrary to this policy. Further, any such agreement must be in writing and must be signed by the Executive Director. This is the entire agreement between PCA and me regarding this subject. All prior or contemporaneous inconsistent agreements are superseded. If I have an individually negotiated written employment agreement with PCA, then the terms and conditions of that agreement will prevail to the extent it differs from the policies in this Handbook.

PCA reserves the right to modify, alter, add to or delete any of the policies, guidelines or benefits contained in this handbook at any time with or without notice. Other than PCA Board of Directors, no other entity or person has the authority to modify this employee handbook.

Employee Name (print): _____

Employee Signature: _____

Date: _____

Coversheet

2023-2024 Parent Student Handbook

Section: IV. Consent Agenda
Item: C. 2023-2024 Parent Student Handbook
Purpose:
Submitted by:
Related Material:
PCA 2023-24 Parent Student Handbook_Final 07.05.2023_Redlined 11.30.2023.pdf



Pacific Coast Academy

Parent/Student Handbook

2023-2024

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SCHOOL MISSION STATEMENT

MISSION STATEMENT

The mission of Pacific Coast Academy is to develop the individual gifts of students in San Diego County and adjacent counties to become critical thinkers, responsible citizens, and innovative leaders prepared for academic and real-life achievement in the 21st Century. The mission will be accomplished through quality, personalized, standards-based education which could include online coursework, offline textbook work, project-based learning and unique hands-on and experiential learning experiences facilitated in partnership with students, parents, staff, and community.

DESCRIPTION OF THE PROGRAM

Our school respects a family's right to educate their children and strives to offer innovative, personalized learning options for all families. Our programs engage students with a truly personalized learning plan based on their own interests and specific learning needs while preparing them for success both now and in the future. Enrollment in our full-time independent study program is tuition-free.

Our programs provide students with many opportunities:

- Learn at home or on the go with options for flexible, standards-based learning pathways using choices of secular curriculum, online platforms, and or bundled textbook programs
- Receive guidance, support, and assistance in person and virtually from your assigned credentialed Homeschool Teacher
- Optional field trips and community events
- Numerous and diverse educational vendor services

SCHOOLWIDE LEARNER OUTCOMES (SLOS)

At our schools, we have goals for students that are known as Schoolwide Learner Outcomes (SLOs). SLOs are a part of our schools' culture: they reflect our school vision, the College and Career Readiness standards, and the education of the whole child.

Pacific Coast Students Are:

Inquisitive Learners - Inquisitive learners are investigative, inquiring, ask probing questions, and desire to learn more.

Navigators of the Digital World - Navigators of the digital world who are proficient in the use of technology, media, and online resources.

Self-Directed - Self-directed and motivated students who are able to set attainable goals to achieve academic success.

Personalized Learners - Personalized learners who are able to thrive in the style of education that best fits their individual needs.

Independent Critical Thinkers - Independent critical thinkers who have the ability to problem solve, take ownership, and apply their knowledge to a variety of problems.

Responsible Citizens - Responsible citizens who demonstrate integrity and respect while actively seeking knowledge of local and global issues.

Effective Communicators - Effective communicators who can thoughtfully articulate their thinking with confidence while collaborating with peers.

WESTERN ASSOCIATION OF SCHOOLS AND COLLEGES (WASC) ACCREDITATION

The WASC process is designed to allow us to go through an in-depth self-study of our school, focusing specifically on organization, curriculum, instruction, assessment, and school culture. We take a close look specifically at our high school students and their success. In addition, we identify and reflect on our progress towards our school-wide learning outcomes (SLOs). The WASC cycle includes targeting our areas of strength and areas of growth and the creation of an action plan to address those areas to increase student achievement.

When a school becomes accredited, it:

- Certifies to the public that the school is a trustworthy institution of learning.
- Validates the integrity of a school's program and student transcripts.
- Fosters improvement of the school's program and operations to support student learning.
- Assures a school community that the school's purposes are appropriate and being accomplished through a viable educational program.
- WASC accreditation is important because the military often requires applicants to be from accredited schools and many school districts and universities will only accept credits from WASC accredited schools.
- Allows high school students' courses, grades, and units to be accepted at more colleges and universities after graduation.

ADMISSIONS, REGISTRATION, & INTAKE

Upon offering enrollment, the following required registration documentation includes: Proof of age, immunization record or waiver, housing questionnaire, and proof of residence.

The student must reside within a county our school serves and provide proof of residency prior to registration. Pacific Coast Academy serves San Diego County, Imperial County, Riverside County, and Orange County. If, while attending our school, a family moves, they must submit a new proof of residence annually and within ten days of a mid-year change in residence by completing the POR Survey in the Parent Portal. If a family moves outside of the service area for the school, the student will need to dis-enroll. There are accommodations for Homeless/Foster/Migratory Youth and students of active military families.

Proof of Residency (POR)

This will be verification of a service to the home address listed on your application. The best document to upload is a current utility bill dated within the last 90 days. The document submitted must be a full copy that includes all pages. For example: a gas, water, electric or cable bill. If providing a utility bill, please make sure that your document has the "Service Address" specifically listed in addition to your name, the date, and the utility name. Just having the document addressed to you will not be enough, it must include the "Service Address" on the utility bill. You can also use your most current correspondence from a government agency - e.g., CalWORKs, Social Security, Medi-Cal, EDD, or rental property contract, lease, or payment receipt (Agreements must be current and have the signature page reflecting both the renters and owner/landlord signature). Please make sure that the name, date and address are visible on the document you provide.

If you have one of the extenuating circumstances below, you would need to complete the corresponding forms:

- Living with a friend or relative: Affidavit to Verify Residency Form
- Transitional living: Parent Residency Affidavit Form

High school transcripts are necessary for determining proper class placement and for creating Individualized Graduation Plans (IGP). Transcripts should be submitted during the registration process and can be uploaded to the registration portal, faxed, or emailed.

All information on the application must be true and correct. If misrepresentations are made or incorrect information is provided, the application may be considered as not meeting the requirements of the school and may result in the revocation or halting of registration until accurate information is provided.

Registration in our school is contingent upon the student, parent, and teacher signing an Independent Study Master Agreement Form (Master Agreement) prior to the commencement of instruction and services. Parents and students will not have access to curriculum or Planning Amounts until the Master Agreement is signed and returned.

All students will be placed in their age-appropriate grade level, unless a previous school has officially approved a retention or promotion.

Our school is a full-time, general education, independent study program; not a supplemental program or a part-time program. A student may not be dual enrolled in any other private or public school.

THE PARENT/GUARDIAN/LEARNING COACH'S ROLE

- Regularly support your student in daily learning during the school day, following the educational plan you (and/or the Learning Coach) and your Homeschool Teacher agree to.
- The educational plan approved by the Homeschool Teacher, in collaboration with the parent/guardian, must include current grade level curriculum and materials that address state standards.
- Treat all Homeschool Teachers and school staff with respect and professionalism.
- Work in collaboration with your Homeschool Teacher to ensure your student participates fully in their homeschool learning journey.
- Complete and submit the monthly Student Learning Log (attendance log).
- Support student(s) in completing the school-assigned benchmark testing (STAR 360) up to 3 times per school year.
- Support student(s) in attending state mandated CAASPP testing (SBAC, CAA, CAST, ELPAC (if needed) and Physical Fitness Test) or an alternate assessment.
- Practice consistent communication to enhance collaboration through daily checks of email and phone.
- Attend scheduled Learning Period meetings as specified in the Independent Study policy (two meetings per semester in-person within 60 days, every other learning period), as well as attend any other necessary meetings (on the phone, via web conference, or in-person), with school staff and student(s).
- Regularly support your student in their attendance and continual participation in any and all:
 - Intervention
 - Specialized Academic Instruction

- and/or related Special Education services as written into their Individualized Education Program, if applicable.
- Ensure your student participates in online or other recommended intervention supports if needed and advised by your Homeschool Teacher, Student Support Team, 504 Team, or Individualized Education Program Team.
- Furnish your student with a learning environment that is conducive to student learning.

STUDENT BEHAVIORAL EXPECTATIONS

Learning takes place in a variety of settings. These may include, but are not limited to:

- Online classroom sessions
- Public libraries, coffee shops, parks, community locations
- School-sponsored field trips, workshops, and community events

At our school, the primary focus is on student learning. Any behaviors that prevent all students from this focus will be reviewed and discussed with all parties involved. As a diverse community of learners, students must strive to work together in a setting of civility, tolerance, and respect for each other in an environment that does not distract from the mutual commitment to academic inquiry and reflection. To that end, the following student behavioral expectations have been established.

- When participating in group dialogue, no one monopolizes discussions to the exclusion of others, either in terms of time or opinions expressed.
- Conflicting opinions among members of a group are respected and responded to in a polite and respectful manner.
- No side conversations or other distracting behaviors are engaged in during group discussions or presentations.
- No offensive comments, language, or gestures are part of the learning environment.
- Impersonating another person on an online platform is prohibited.
- Use only your own username and password for online platforms and do not share these with others.
- Do not post personal information in online environments (Phone number, social media usernames, physical address, email address, passwords, etc.)

Infraction of these expectations that is deemed to be disruptive of the learning environment, is cause for removal of a student from an activity and may result in disciplinary action.

VIRTUAL MEETINGS

Virtual meetings with school staff shall be held in school-maintained, school-initiated virtual meeting platforms (e.g., Zoom, Google Meet). Recording, or taking photos, screenshots, or recorded audio transcription of school meetings is not allowed by parents/guardians/educational rights holders/students, with the exception of IEP team meetings. Parents have the ability to audio record IEP team meetings with advanced notice to Pacific Coast Academy per Education Code section 56341.1(g). School meetings with students or relating to students are considered to be confidential communications. As such, PCA staff members have an expectation of confidentiality and duty to ensure confidentiality of such communications. School staff may, on occasion, initiate recording of general information meetings, as well as live Zoom classes, intended for parents, absent students, administration,

accreditation organizations, other teachers, and those with a legitimate educational interest in the materials, but in such cases, recording will be disclosed, and consent obtained by participants in advance of participation in the meeting.

ZOOM DISCLAIMER

The purpose of the Zoom Disclaimer (Student/Parent Zoom Acceptable Use) is to build trust, respect and have safeguards in place for students to abide and adhere to the guidelines set forth by the school.

The goal is to prevent Zoom violations from occurring in our school organization by:

- Protecting data, student privacy and IT Security.
- Protecting students and staff from Cyberbullying, Abuse, Threats and Sensitive Content.
- Protecting unauthorized access data loss protection against security breaches and impersonating.
- Protecting unauthorized disclosure and dissemination of data from cybersecurity attacks.

Zoom Acceptable Use

In order to create a safe, trustworthy, and respectful environment for students when taking part in online Zoom meetings, the following considerations must be observed and adhered to:

- By accepting the Zoom meeting ID and joining the meeting you agree to the terms set out in this document and Zoom Community Standards Guidelines.
- Participants should be dressed appropriately.
- The meeting ID is to remain confidential and not to be shared to anyone that it was not designated to.
- Recording, photos or screenshots of the Zoom meeting are not allowed by participants.
- Participants will be held in the Zoom 'lobby' until the teacher is available to meet with them.
- For participants some Zoom facilities will be disabled by the host teacher. This includes but is not limited to the screen record function, chat and screen share.
- Zoom Community Standards conduct policies apply to Zoom meetings, and the teacher retains the right to terminate a meeting or a specific student's attendance in the event a violation of the above has occurred.
- A student (participant) could be in violation of the law by doing the following in Zoom Meetings:
 - Abuse - harass, intimidate, cyberbullying, silence someone else, or encourage others to do so
 - Hateful conduct - You may not promote violence against, threaten, or harass other people on the basis of race, ethnicity, national origin, caste, sexual orientation, gender, gender identity, religious affiliation, age, disability, or serious disease.
 - Sensitive Content - sensitive content as content that depicts or promotes graphic violence, adult content, inappropriate content, gratuitous gore, hateful imagery, and child exploitation material.
 - Violence - to threaten or call for violence, serious physical harm, death, or disease to an individual or group of people. We also prohibit the celebration of any violent act that may inspire others to replicate it or that targets people because of their membership in a protected group. Examples of violent threats are the following;
 - threatening to kill someone;
 - threatening to sexually assault someone;

- threatening to seriously hurt someone and/or commit a violent act that could lead to someone's death or serious physical injury;
- asking for or offering a financial reward in exchange for inflicting violence on a specific person or group of people.
- Illegal or certain related goods and services -
 - Counterfeit goods and services;
 - Drugs and controlled substances;
 - Human smuggling or trafficking;
 - Products made from endangered or protected species;
 - Sexual services;
 - Gambling, betting or wagering activities;
 - Unauthorized multi-level marketing businesses;
 - Stolen goods; or
 - Weapons, including firearms, ammunition, and explosives, instructions on making weapons (e.g., bombs, 3D printed guns, etc.).
- Copyright, trademark, defamation, right of publicity, and impersonation
 - Copyright is a form of legal protection for original works, like books, movies, photos and music. Copyright law prevents others from copying or displaying another's work without permission subject to a few exceptions, most commonly fair use. "Fair use" is typically a use for criticism, comment, news reporting, teaching, scholarship, or research.
 - A trademark is a word, logo, phrase, or design that distinguishes a trademark owner's good or service in the marketplace. Trademark law prevents someone from using a trademark to confuse others about whether a product or service is authentic, or to suggest that there is a relationship with the trademark owner when there is not.
 - Defamation (slander/libel) is to make false statements about someone that damage that person's reputation.
 - The "right of publicity" is using someone else's name, persona, or image for marketing or advertising purposes without their permission.
 - Impersonation is pretending to be someone you are not.

Consequences

Staff shall enforce disciplinary rules and procedures fairly and consistently. Discipline includes, but is not limited to, advising and counseling students, conferring with parents/guardians, and the use of behavior plans, alternative educational environments, suspension, and expulsion. Suspended or expelled students shall be excluded from all school and school-related activities unless otherwise agreed during the period of suspension or expulsion.

SCHOOL CALENDAR

As a public charter school, we offer families full-time, continued enrollment throughout the entire school year.

2023–2024 School Calendar



July 2023						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

August 2023						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

September 2023						
S	M	T	W	T	F	S
						1 2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

October 2023						
S	M	T	W	T	F	S
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8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

November 2023						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

December 2023						
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3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

School Accountability	
Every LP	Attendance Logs
Every LP	Student Conference
Every LP	AWRs
Every LP	Collect & upload work samples

School Year Dates	
Aug 14	First Day of School
Jan 12	Last Day of 1st Semester
Jan 16	First Day of 2nd Semester
May 31	Last Day of School
School Calendar: 08/14-05/31	

Instructional Days	
90 Days	Semester 1
87 Days	Semester 2
177 Days	Total Instructional Days

Holidays	
July 3 - 4	Independence Break
Sep 4	Labor Day
Nov 10	Veterans Day (observed)
Nov 20 - 27	Thanksgiving Break
Dec 22 - Jan 5	Winter Break
Jan 15	Martin Luther King Day
Feb 16 - 23	School Recess
Feb 19	Washington/President's Day
Feb 23	Lincoln's Birthday (observed)
Apr 1 - 5	Spring Break
May 27	Memorial Day
June 19	Juneteenth

Learning Periods	
LP 1	08/14/2023-09/08/2023 (19)
LP 2	09/11/2023-10/06/2023 (20)
LP 3	10/09/2023-11/09/2023 (23)
LP 4	11/13/2023-01/12/2024 (28)
LP 5	01/16/2024-02/15/2024 (23)
LP 6	02/26/2024-03/22/2024 (20)
LP 7	03/25/2024-04/30/2024 (22)
LP 8	05/01/2024-05/31/2024 (22)

January 2024						
S	M	T	W	T	F	S
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7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

February 2024						
S	M	T	W	T	F	S
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4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29		

March 2024						
S	M	T	W	T	F	S
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3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

April 2024						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

May 2024						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

June 2024						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

Assessment Windows	
Feb-Mar	PFT Testing
Mar-May	CAASPP Testing

- School Closed
- Staff In-service, no School
- First & Last Day of School/Semester

CURRICULUM CHOICES & LEARNING PATHS

Our academic program is designed to be flexible and customizable. Working together, credentialed teachers and parents/guardians/learning coaches design a learning plan that can incorporate:

- A variety of grade level appropriate curriculum options and platforms
- Academic support including interventions
- A child's optimal learning modalities
- A wide variety of enrichment resources, materials, and experiences
- School-sponsored learning enrichment, field trips, and student activities
- A blend of virtual, synchronous, asynchronous, and in-person support

If you are looking for an engaging, easy-to-follow learning platform, explore in-house curriculum options, such as K12, ALEKS, Redbird, Edgenuity, and Choice Plus Academy. Additional curriculum options such as Timberdoodle, Bookshark, Moving Beyond the Page, BYU Independent Study, UC Scout, and many more can be ordered through the school's ordering system.

Our school curricula include learning paths and platforms designed to address the needs of all students including:

- Active Military
- English Language Learners
- Gifted & Talented
- Homeless/Foster Youth
- Socioeconomically Disadvantaged Youth
- Students in Special Education
- Students with 504 Plans

Objectionable Materials

If your family finds certain lessons or materials in a particular unit of study to be objectionable for various personal reasons, please contact your Homeschool Teacher or HQT (for middle/high school Edgenuity and ChoicePlus Academy programs) and she/he will do their best to work with you to identify alternative lessons to meet the lesson objectives.

CURRICULUM: TRANSITIONAL KINDERGARTEN - 8TH GRADE

Transitional Kindergarten through 8th grade students have many options including various online curriculum with built-in pacing, bundled textbook programs, or unlimited choices of homeschool curriculum for a personalized learning path. A discussion with your credentialed Homeschool Teacher will help pinpoint how to gain the most from your curriculum.

Transitional Kindergarten

- [EmbarK12 by K12](#) - Online & Offline
- Other curriculum can be ordered through the school's ordering system

Kindergarten-2nd Grade

- [K12](#) - Online & Offline
- [Redbird](#) - Online Math (Grades K-2) and Language Arts/Writing courses (2nd Grade)
- Other Curriculum - Can be ordered through the school's ordering system

3rd-5th Grade

- [K12](#) - Online & Offline
- [ALEKS](#) - Online Math courses
- [Redbird](#) - Online Math and Language Arts/Writing courses
- Other Curriculum - Can be ordered through the school's ordering system

6th-8th Grade

- ChoicePlus Academy - Uniquely-designed courses taught live twice weekly in an online classroom. Internet access is required to attend scheduled courses and submit work.
- Edgenuity - Online, engaging, video-based curriculum
- [ALEKS](#) - Online Math courses
- [Redbird](#) - Online Math and Language Arts/Writing courses (Grades 6 & 7)
- Other Curriculum - Can be ordered through the school's ordering system

CURRICULUM: HIGH SCHOOL

Our school develops an Individualized Graduation Plan (IGP) for all high school students. Upon enrollment, students will discuss and create an IGP with their Homeschool Teacher or a High School Counselor, based on the student's short and long-term academic goals, graduation requirements, and post high school plans. We provide high school students with various homeschool curricula and educational vendor options, including "a-g," honors, and AP courses. Students have the freedom to choose courses from the curricula listed below:

Taught by our school's content teachers (HQTs):

- ChoicePlus Academy - Uniquely-designed courses taught live twice weekly in an online classroom. Internet access is required to attend scheduled courses and submit work.
- [Edgenuity](#): Online, teacher supported, engaging video based curriculum
- Both Edgenuity and ChoicePlus Academy offer a variety of honors and AP courses. Course selection can change at any time based on student enrollment and staff availability. Some AP courses offered have included:
 - AP Biology
 - AP Calculus AB
 - AP English Language & Composition
 - AP English Literature and Composition
 - AP Spanish Language & Culture
 - AP U.S. Government & Politics
 - AP U.S. History
 - AP World History

Offered by external providers:

- [ALEKS](#) - Pre-Algebra & Math Foundations Elective online math courses
- A combination of the above
- Other Curriculum - Can be ordered through the school's ordering system

We also adopt AP and honors courses from Apex Learning, ASU Prep, iLead, Pearson Online, and UC Scout. If you are interested in an AP or honors course from a different vendor, please contact your HST.

For the 2023-2024 school year, we recognize the following honors courses:

- History/Social Studies: all levels
- English: English 9-12
- Math: Algebra II and higher
- Science: Biology, Chemistry, & Physics
- World Language: Year 3 and higher

*Please note that the UC/CSU system calculates their own GPA for admissions purposes. Their calculation does not allow for a GPA boost for honors courses taken in 9th grade. Students should check with their individual colleges and review how their GPAs will be recalculated on the application. To review the GPA calculation for the UC/CSU system, please check [here](#).

MINIMUM GRADUATION REQUIREMENTS

High school graduation requirements and college entrance requirements are not the same. Admission to competitive colleges and universities will require a rigorous course of study. Students will work with their high school counselor to develop an Individualized Graduation Plan based on post high school goals, interests, and prior academic history.

College admission requirements vary from school to school. Students should check the admission requirements of any college(s) in which they are interested. Students should reach out to their high school counselor if they have questions about graduation requirements or the college admission process.

Subject Area	Graduation Requirements	Total Credits
History / Social Science	6 semester courses <i>(Must include one year of US History, one year World History, one semester of Government, and one semester of Economics)</i>	30
English	6 semester courses	30
Math	4 semester courses <i>(Algebra 1 is a graduation requirement)</i>	20
Science	4 semester courses <i>(Must include one year of Physical Science and one year of Biological Science)</i>	20
Visual & Performing Arts	2 semester courses	10
World Language		
Career Technical Education (CTE)		
Electives	18 semester courses	90
Total =		200 Credits

* Please note that once a subject area graduation requirement has been fulfilled, all excess credits will be rolled over to the Electives category.

4-YEAR COLLEGE ENTRANCE REQUIREMENTS

Students applying to a 4-year college should plan to meet “a-g” requirements. These requirements are mandatory for students who apply to the CSU or UC systems, and strongly recommended for students who plan to apply to private and out-of-state colleges and universities. The “a-g” requirements are summarized below:

A-G	Subject Area	Subject Requirement
a	History Social Science	2 years <i>(one year of World History and one year of US History, or one semester of US History and one semester of Government)</i>
b	English	4 years
c	Mathematics	3 years (4 years strongly recommended) <i>Pre-Algebra and Consumer Math do not count towards this requirement</i>
d	Laboratory Science	2 years (3 years strongly recommended) <i>(At least two of the three disciplines of Biology, Chemistry, and Physics)</i>
e	Language Other Than English	2 years (3 years strongly recommended) <i>(Must be the same language)</i>
f	Visual & Performing Arts	1 year of the same discipline
g	College-Preparatory Elective	1 year

Suggested Course Sequence			
9th Grade	10th Grade	11th Grade	12th Grade
<ul style="list-style-type: none"> English 9 Algebra 1 Biology WLG Year 1 VPA Elective 	<ul style="list-style-type: none"> World History English 10 Geometry Chemistry WLG Year 2 Elective 	<ul style="list-style-type: none"> US History English 11 Algebra II Physics WLG Year 3 	<ul style="list-style-type: none"> Economics and Government Precalculus Elective Elective

All “a-g” courses must be completed with a grade of C or better. Students can check the progress of their “a-g” requirements by consulting with their high school counselor.

Subject requirements will vary for private and out-of-state colleges and universities. However, most students who are eligible for UC admission and fulfill the “a-g” requirements will also likely meet the admission requirements for most of the private and out-of-state colleges and universities.

Students should also plan to verify SAT or ACT requirements for colleges for which they are interested.

For more information, please visit the sites below:

- [“a-g” Requirements](#)
- [“a-g” Course List](#)
- [SAT Information](#)
- [ACT Information](#)

HIGH SCHOOL ELECTIVE CREDIT FOR MIDDLE SCHOOL STUDENTS

Our school will grant high school elective credit for high school math, world language, and CTE pathway courses taken by middle school students. As a parent-choice school, we allow middle schoolers to take high school courses, but it is important to consider how taking courses in middle school will affect high school and college before choosing this option for your student. Please contact your Homeschool Teacher to discuss starting high school courses early prior to enrolling in high school level courses or using high school curriculum.

It’s important to know

- Middle school students can earn elective credit for taking high school math, world language, and CTE courses (CTE courses are open to 8th grade only).
- Students can’t “block schedule” multiple courses in the same subject per year.
- Students who take high school courses while in middle school will have the courses placed on their transcript at the start of 9th grade.
- Students who take high school courses while in middle school must complete the full high school standards aligned course. This means they will need to either take a course that is a-g as is, or complete a course outline (for CTE, they will need to take a CTE course with a credentialed CTE teacher). Your HST will monitor the high school course(s) with the same practices as any other high school course.
- High school courses completed in middle school will not be included in the high school GPA.
- Please keep in mind that not all high schools or districts will accept high school credits earned during middle school. Should the student transfer, it is up to the receiving school or district to grant credit.
- Students who are taking math or World Language courses must start them in the fall and take the A portion in the fall and the B portion in the spring.
- If your student is interested in playing sports in college they may want to take NCAA approved courses so that the courses can count towards NCAA requirements. Let your HST know if your student is interested in playing sports in college.
- Students have to meet the state minimum graduation requirements while in grades 9-12. This means that even if they take high school courses in middle school, while in grades 9-12 they have to take:
 - Three years of English
 - Two years of math
 - Two years of science (one life and one physical)
 - Three years of social science (world history, US history, government, and economics)
 - One year of Visual Performing Arts or World Language

*For example, if a student takes Algebra 1 and Geometry in middle school, they will need to take Algebra 2 and Precalculus in high school to meet the math graduation requirement

Is your student ready?

- For World Language and CTE, students do not need to demonstrate subject matter readiness, but should be ready for a high school level course in general.
- For Algebra 1, your HST will verify that a standards aligned Math 8/Pre-Algebra has been completed. If not, your student will be required to take a proctored readiness exam.

When your middle school student takes a high school course

- Your HST will work with you to create an IGP so you can see how this will impact high school
- The course must be added to your student’s MA
- The high school add/drop date will apply. The deadline to add or drop a high school course, or change a high school course’s curriculum, is the last day of the first LP of the semester (LP1 or 5)
- If your student starts to struggle in the high school course please contact your HST right away

If you have any questions about this policy, please let your HST know before signing up for the high school course(s).

ACADEMIC EXPECTATIONS

TK-8th Grade

Families choose to enroll at our school for a variety of reasons, but at the cornerstone of each decision is a supportive partnership between the family and their credentialed Homeschool Teacher. Our school provides the tools and guidance for students to experience a high-quality education by providing access to personalized curriculum and instruction. Students need to be engaged in learning each school day. Families and credentialed Homeschool Teachers work together to provide support for struggling students. Families are required to meet with their Homeschool Teacher, at minimum, once every 20 school days.

High School

All high school students enrolled at our school will discuss and create an Individualized Graduation Plan (IGP) with their Homeschool Teacher, developed to ensure graduation within four years of starting high school. Short and long term goals will be created based on the needs of each student. A high school counselor is also assigned to each student and will review the IGP each year. High School courses are assigned after the IGP is approved by the high school counselor and/or high school administrative team.

The minimum number of credits that should be earned at the end of each semester is listed below:

	Grade 9	Grade 10	Grade 11	Grade 12
Semester 1	25 credits	75 credits	125 credits	175 credits
Semester 2	50 credits	100 credits	150 credits	200 credits

Students and parents should work with their Homeschool Teacher and high school counselor if they wish to graduate high school early. Students must be enrolled in a minimum of four courses (20 credits) each semester. Students must complete a minimum of 5 courses each semester (25 credits) to remain on track for graduation. Students who fail a course will earn 0 credits for the course and could potentially no longer be “on track” for

graduation. Students who become credit deficient should work with their teacher and high school counselor to adjust the Individualized Graduation Plan.

Students may take a maximum of 40 credits per semester based on HST and counselor recommendation. Any student requesting more than 40 credits in a semester will require approval by a High School Administrator.

I CAN STATEMENTS

I Can Statements are family-friendly guides that can be used to help your family and ensure your students are on track for their grade level. All learning objectives for Math, Language Arts, Science and Social Studies are provided, written in family-friendly language. I Can Statements help make grade level learning targets clear for families and they address the standards students of the same grade learn in all public schools.

The school is committed to empowering each student to reach their full potential. Our students are engaged learners capable of deep understanding, creative thinking, and innovative approaches to problem solving. Using the I Can Statements (State Standards), the student interests, talents and learning styles profile as their guide, as well as hands-on experiential learning, field trips, park days, and activities in the local community, credentialed teachers partner with parents to develop unique Personalized Learning Plans for each student.

ASSIGNMENT & WORK RECORDS (AWR)

Assignment & Work Records are a digital checklist created for each student and work parallel to the I Can Statements/Standards. AWR is personalized for each student and is a strategic plan that helps ensure appropriate progress through the standards is achieved.

ACADEMIC INTEGRITY

Our school urges students to conduct themselves ethically and honorably. It is expected that the grade a student earns is based upon work that the student has completed. The school reserves the right to use plagiarism tools to verify the academic integrity of student work.

By definition, Academic Integrity is the moral code or ethical policy of academia. This includes values such as avoidance of cheating or plagiarism; maintenance of academic standards; honesty and rigor in academic work.

The following behaviors may be considered as acts that do not uphold Academic Integrity:

- Plagiarism
- Talking during a proctored exam
- Copying another student's test/assignment
- Allowing others to copy your work
- Exchanging assignments with other students (either handwritten or computer-generated)
- Using a computer or other means to translate an assignment/part of a World Language assignment to another language
- **Inappropriate use of Artificial Intelligence (AI), such as generating content, plagiarizing, or manipulating assessments**
- Using summaries or commentaries (Cliff Notes, Spark Notes) in lieu of reading the assigned materials

- Submitting purchased papers
- Altering a grade (on a computer, on a report card, on an assignment)
- Taking an exam for someone else
- Using bribery/blackmail/threats

Any student known to have acted without academic integrity will be subject to disciplinary action in the following manner:

- **First offense:** For the first offense of academic dishonesty, students will receive an ‘unofficial’ warning. The goal is to educate students to ensure they have a comprehensive understanding of academic honesty. Students will receive a grade of F and/or 0% on the assignment/exam with a chance to resubmit within 1 week. The parent/guardian will be notified.
- **Second offense:** For the second offense of academic dishonesty, students will receive a grade of F and/or 0% on the assignment/exam with a chance to resubmit within 1 week. The parent/guardian will be notified, and students will sign an Academic Integrity contract. The offense will be documented for staff use.
- **Third offense:** For the third offense of academic dishonesty, students will receive a grade of F and/or 0% on the assignment/exam with no option to resubmit. The Homeschool Teacher will also conference with the parent/guardian and school administrator. The offense will be documented for staff use.
- **Fourth offense:** For the fourth offense of academic dishonesty, students will receive a grade of F in the class. The school will also hold another conference, and the student will be placed on Academic Probation for one year. Students placed on Academic Probation may be subject to the following consequences:
 - Copy of cheating referral placed in permanent cumulative file
 - Proctored unit tests and finals by a staff member (HST)
 - Restricted from participating in school activities (field trips, prom, graduation)
 - Ineligible to receive letters of recommendation from staff and faculty
- **Fifth offense:** For the fifth offense of academic dishonesty, a disciplinary hearing will be held, with possible expulsion from the school as a result.

REPORT CARDS

Review of Student Work

Families share all of the learning that has occurred during their monthly meetings with their teachers. Teachers work with the family to review and reflect on student learning. For TK-8th grade students, teachers will use the shared information to determine mastery of standards and match these to the I CAN statements.

AWRS - ASSIGNMENT AND WORK RECORDS

Each Learning Period, the homeschool teacher will work with their families to plan assignments based on the California Common Core Standards or high school course assignments. After the assignments have been completed by the student, the teacher will grade and record the work done in the Pacific Coast Academy Student Information System. These records are called AWRs and are created by the HST each learning period and available to the parent.

REPORT CARDS - TK-8TH

At Pacific Coast Academy Charter School, students, parents, and teachers work in partnership to design personalized learning plans and goals. The credentialed Homeschool Teacher affirms the learning plan and is guided by the I CAN statements.

Report Cards are required for grades TK-8. Report cards reflect the hard work our students do each semester and are sometimes necessary for other student endeavors such as sports teams, insurance, government verifications, etc. Parents will receive a copy of their child's report card at the end of each semester. A copy of each report card will also be placed in the student's cumulative file.

It is our school's policy and practice that individual student data is never shared with anyone other than the parent and teacher. The data is used solely to show grade level and school-wide trends for accreditation purposes.

REPORT CARDS - HIGH SCHOOL

All 9th-12th grade students are required to have a report card issued at the conclusion of each semester. Semester report cards will be based on quality of work and work completed in the student's assigned high school courses.

Students in high school earn letter grades. High school students need to complete requirements and lessons as outlined by their Homeschool Teacher or by the High School Content Teacher.

The chart below shows the grading rubric for high school courses:

Percentage	Grade
90-100%	A
80-89%	B
70-79%	C
60-69%	D
59% and below	F

CONCURRENT, COMMUNITY COLLEGE ENROLLMENT

- Concurrent enrollment means a high school student takes college courses while remaining a full-time high school student
- In order for a high school student to take a college course, they will need to follow the instructions and meet the minimum eligibility requirements for concurrent enrollment as posted on the college's website
- Students must submit completed concurrent enrollment forms to the high school counselor for processing. Blank concurrent enrollment forms will not be approved
- Concurrent enrollment forms must be signed by the high school counselor and may take up to 3-5 business days to complete so please plan ahead
- The student must ensure that the signed concurrent enrollment form is returned to the college in a timely manner

- High School students must remain full-time students in good academic standing. Students must take a **minimum of 15*-20 credits per semester** in high school. (*The college course must be on Master Agreement for students to drop down to 15 credits. See the Process to Enroll below.)
- High School students can take a **maximum total of 11 college credits per semester**
- Students may take core academic or elective courses at the college
- Students should consult with their high school counselor before enrolling in a college course The counselor will advise on college courses and check graduation requirements
- High school credit is only awarded for courses articulated in advance
- High school credit will not be granted for courses taken at colleges/universities with a religious worldview, regardless of course subject
- Courses completed through college/university extension programs are rarely transferrable and generally do not count for high school credit. Contact your student’s counselor before signing up
- The high school counselor will approve courses based on course history academic standing and overall GPA. Please ensure that all official transcripts from previous college courses have been sent to the Records Department, **the counseling team cannot sign concurrent enrollment forms when there are missing official college transcripts from previous semesters.**

CREDIT CONVERSION

- The high school counselor will help students determine how college course(s) will count towards high school graduation requirements. For example:
 - Remedial courses count towards the Elective graduation requirement
 - US History and World History courses must cover a comprehensive timeline. US History courses must at least cover Reconstruction to present day. World History courses must at least cover the 1800s to present day
- We do not determine which college courses are transferrable to 4-year universities. The student’s future college will review the college transcript and determine any credit awarded
- Please check the chart below for the college credit to high school credit conversion rate:

Community College Credits	High School Credits
1 credit	2.5 credits
1.5 - 2.5 credits	5 credits
3 or more credits	10 credits

*if a student is awarded less than 1 credit at the community college, the high school will issue the same amount of credit in high school. For example, if a student completes a course worth .5 credits at a community college, the high school will award .5 credits on the high school transcript.

AG approved – means that the community college course meets A-G requirements. Students will need to earn a grade of C or better in order to fulfill an A-G requirement.

- Science courses will need to include a lab component in order to meet the laboratory science A-G requirement

- Non-transferrable math community college courses in elementary algebra, geometry, intermediate algebra or trigonometry, with a grade of C or better, can satisfy one year of the mathematics A-G requirement
- For more information on how community college courses can fulfill A-G requirements, please refer to this guide

CC GPA boost – means that the community college course is academically rigorous (community college courses that are 3 units AND both UC and CSU transferable), and will be granted an extra point in the weighted GPA calculation on the high school transcript. Please keep in mind that while middle school students can take community college courses, this will not affect their high school GPA. The high school GPA is calculated with the classes taken during grades 9 through 12.

PROCESS TO ENROLL

- Family picks a college and fills out the college’s concurrent enrollment form (if college has a form).
- Family submits the concurrent enrollment form to their high school counselor.
 - Please note, all California community colleges will provide a concurrent enrollment permission form
- The high school counselor reviews college course(s) and determines which high school graduation requirements will be fulfilled, how many credits will transfer over to the high school transcript, and whether ‘a-g’ requirements will be met.
- The high school counselor signs the concurrent enrollment form and returns the form to family with directions for next steps. Some colleges offer electronic forms that don’t require a physical signature. In that case, the college will notify the student once the counselor has signed the electronic form.
- If not submitted electronically, the family submits the signed form to the college via email, fax, or in-person to the college’s admission office.
- Student follows the college’s process to enroll in college course(s).
- Once final semester grades are posted, family must submit an official transcript to the Records Department so that the grade can be added to the high school report card. Official transcripts must be sent directly to the high school from the college. Future requests for concurrent enrollment will not be approved if the school is missing the official transcript from the previous semester. The report card will show an “Incomplete” grade until official transcripts are received. Families can order paper or digital official transcripts.

Please send official transcripts to:
Pacific Coast Academy
Attn: Records - CC Transcripts
4612 Dehesa Road
El Cajon, CA 92019
OR

Please email official digital transcripts to the
Records Department:
records@pacificcoastacademy.org

*Please note the below steps may not be completed for summer or intersession courses:

- Family provides proof of enrollment to the HST and counselor by the high school’s add/drop deadline.
- Family must sign the Master Agreement Addendum.

- Family must provide work samples for each Learning Period.
- Family must provide a copy of the community college course gradebook to their HST each Learning Period.

CONCURRENT ENROLLMENT PRIOR TO STARTING HIGH SCHOOL

- Enrolling in a college course will begin your student's official college transcript. Your student's course grade will be listed on the college's permanent academic record.
- Community College policy related to tuition can vary for students in grades K-8. Please check with the college directly to see if your student is eligible for free tuition or if you will be required to pay the in-state tuition rate. Planning amounts cannot be used to pay tuition for the community college classes.
- We recommend you familiarize yourself with the college's important dates/deadlines. If your student is not enjoying the experience in the class, please be sure to adhere to the college's posted course Add/Drop deadline. Dropping an unwanted class within the allowable time frame can prevent the course from being added to the permanent academic record (transcript). Our school does not determine college deadlines and cannot assist with exceptions to missed deadlines.
- Students taking concurrent enrollment courses prior to the second semester of grade 9 will be approved for elective and world language courses only. Math courses may be approved if there is no equivalent high school course available.
- If your student wishes to continue with concurrent enrollment, a new request must be made each semester and is subject to approval by the school counselor. An official college transcript of previously completed college work will be required.
- College credits earned prior to the start of 9th grade will not be listed on your student's report card.
- Upon entry into grade 9, college courses taken in grades 6-8 may be added to your high school transcript as "Elective" credits. A review of college credits earned while in grades 6-8 will be conducted by the high school counselor prior to adding courses to the high school transcript. High school credits will not be awarded for community college courses taken prior to grade 6.

HONORS AND AWARDS

Pacific Coast Academy recognizes graduates in the following ways:

- Golden State Merit: Students who demonstrate a certain level of mastery are eligible to receive a Golden State Seal on their high school diploma and a gold cord for the graduation ceremony. Students must meet all eligibility criteria in at least 6 subject areas. For more information, see the Golden State Merit website
- Seal of Biliteracy: Students who have achieved a high level of literacy and fluency in one or more language(s) in addition to English will receive a California State Seal of Biliteracy on their high school diploma and a light blue cord during graduation. For more information, please visit the California State Seal of Biliteracy website.
- National Honor Society: National Honor Society members in good standing receive a gold and blue cord to wear for graduation

Students may receive one of the following GPA-based awards:

- Valedictorian: The top 5% of the class, as calculated with the weighted GPA at the end of fall semester of the student's graduating year. Valedictorians are recognized with a gold medal at graduation
- Salutatorian: The top 5.1-10% of the class, as calculated with the weighted GPA at the end of fall semester

of the student's graduating year. Salutatorians are recognized with a cord in the school colors at graduation

- Honor Roll: All students with a GPA of 3.5 and above, as calculated with the weighted GPA at the end of fall semester of the student's graduating year. Honor grads are recognized with a white cord at graduation

ATTENDANCE

- Parent/Guardian is responsible for ensuring that their child is actively engaged in learning each school day.
- Monthly Student Learning Log (Attendance Log) must be signed and submitted to your Homeschool Teacher at the end of each learning period. The Homeschool Teacher will communicate with individual families/students on the collection process of this document.
- The following are acceptable reasons for not logging attendance: Illness and hospitalization not to exceed three school days in a learning period, exclusive of Saturdays and Sundays, in the school year, bereavement, family emergency, and natural disaster. In such cases, the absences would be considered excused. Some instances may require verification, such as a doctor's note, to be provided to your teacher.
- Homeschool Teachers will be knowledgeable of student progress, learning, and engagement in school. This can occur at regularly scheduled meetings, calls, emails, and or other methods.
- If the Homeschool Teacher is unable to obtain knowledge of the progress, learning, and engagement in school, attempts to contact will be documented and a non-compliance letter may be sent. After multiple failed attempts to contact a family, the school may deem that enrollment in the school is not in the best interest of the student and the student may be subject to withdrawal. (Refer to Non-Compliance Policy)

WITHDRAWING YOUR STUDENT

To withdraw your student, please provide your Homeschool Teacher with the following information:

- Last date of attendance in our school
- Name of school or school district your student will be enrolling in
- Reason for withdrawal
- Submit your last attendance log and work sample
 - The last day of documented attendance is the last day of enrollment

Once this information is received your Homeschool Teacher will assist you with the materials return process. All school property must be returned upon withdrawal, with the exception of assistive technology devices required by a student's Individual Education Plan (IEP). In that instance, such materials must be returned to the School when alternative arrangements are made or until two months have elapsed from the date of withdrawal. Families may be billed for any items not returned.

Please Note: Enrichment Certificates for services beyond the student's withdrawal date will be canceled and any services attended/continued, again after the student's withdrawal date, will be at the family's expense.

EDUCATIONAL MATERIALS & RESTITUTION POLICY

This policy supports Pacific Coast Academy's efforts to remain a sound steward of public funds and ensure

students continue to have access to educational materials.

The purpose of the Pacific Coast Academy Governing Board approving this Educational Materials and Restitution Policy is to accomplish the following:

- Provide an Overview for the Educational Materials and Restitution Policy
- Outline the Procedures for the Restitution Process

OVERVIEW

Students attending Pacific Coast Academy may receive access to certain school property during the course of the school year, including educational technology and textbooks, and they are responsible for ensuring the educational materials are returned (with reasonable wear and tear). California law states that the parent or guardian of a minor can be held liable to a school for all property loaned to and failed to be returned, or willfully damaged by a minor. The liability shall not exceed \$10,000.

Pacific Coast Academy shall seek restitution when a student, among other things, willfully cuts, defaces, or otherwise damages any property, or loses or fails to return property, borrowed or personal belonging to Pacific Coast Academy. This includes but is not limited to, installing unauthorized software applications, modifying, adding or deleting software or any alteration to the configuration of any and all IT computing devices - such as laptops and other devices.

Once returned, some materials may not be usable in Pacific Coast Academy's school library. Once materials are returned, library staff will determine if any items are unusable and may mark those materials as consumable. Once marked as consumable, those items may be shared with either the family who is returning them or discarded according to the approved policies.

Procedures

- Pacific Coast Academy shall use inventory systems that clearly identify the student and type of school property issued to the student.
- Pacific Coast Academy shall implement a restitution process by which students are afforded the opportunity to return the missing property or pay for the damages. Assuming the student returns the missing property or pays for damages, the debt is discharged and any withheld grades, diploma, or official transcripts of the student shall be released and the full privileges of participation in school activities shall be restored. Parents are responsible to pay out of pocket to return items that are taken out of state.
- Pacific Coast Academy shall follow the due process procedure listed below that allows the parent/guardian or student an opportunity to review and respond to the imposition of any fees or charges resulting from this policy.
 - Pacific Coast Academy shall provide the parent/guardian written notice of alleged loss or damage of school property ("Written Notice").
 - The Written Notice will inform families that Pacific Coast Academy may contact law enforcement and/or refer the debt to a collections agency.
 - If the parent/guardian disagrees with Pacific Coast Academy's Written Notice, they may appeal the Written Notice in writing to the school. The parent/guardian's appeal should explain why a fee or charge should not be imposed in response to the Written Notice.

- After reviewing any information provided by the parent/ guardian, the Executive Director (or his/her designee) shall decide whether or not to impose the fee for damages. The parent/guardian shall be notified in writing of the decision. The written decision of the Executive Director is final. There is no appeal beyond the school level.
- Upon receiving notification of Pacific Coast Academy’s decision (“Second Written Notice”), the parent or guardian must address the outstanding obligation payable to Pacific Coast Academy or return missing property.
- The purpose of this policy is to provide families a reasonable opportunity to return missing educational equipment or pay for damaged and missing school property to avoid Pacific Coast Academy having to seek a legal recourse. If the Second Written Notice is unsuccessful, Pacific Coast Academy may consider referring the debt to a collections agency as a last resort.

SPECIAL EDUCATION

School personnel are committed to identifying and serving students who have exceptional needs and are eligible to receive Special Education supports and services. Our commitment is based on the belief that all students shall have access to a high-quality public education.

In cooperation with the El Dorado County Special Education Local Plan Area (SELPA), our school will work to ensure that a Free and Appropriate Public Education (FAPE) is provided to all eligible students with exceptional needs in the student’s Least Restrictive Environment (LRE). Specifically, our school will comply with all applicable state and federal laws in serving students with disabilities, including, but not limited to the Individuals with Disabilities Education Improvement Act of 2004 (IDEA), Section 504 of the Rehabilitation Act of 1973, Title II of the Americans with Disabilities Act, and any other civil rights enforced by the U.S. Department of Education Office of Civil Rights (OCR), and applicable Special Education policies and practices of the SELPA.

Overview of Special Education

Special Education is specially designed instruction, support, and services to meet the unique educational needs of individuals with disabilities, which cannot be met in the general education program. It is an integral part of the total public education system, and Special Education services are provided:

- In a way that promotes interaction between students with and without exceptional needs;
- At no cost to families; and
- Include a full range of program options to meet the educational and service needs in the least restrictive environment (LRE). --California Education Code Section 56031

Requesting Academic Support

When you initially have academic questions or concerns, you should discuss those questions and concerns with your Homeschool Teacher. Your Homeschool Teacher will support you with strategies, interventions, and/or accommodations to use with your child as appropriate to address your concerns.

In the event that you and your Homeschool Teacher needs additional guidance in supporting your child, you may request a Student Success Team (SST) meeting be conducted. This meeting will document the concerns of school staff and families, identify interventions attempted, and possibly recommend additional interventions. Interventions should be attempted for six to eight weeks and a second SST meeting should be held to document

the student's response to intervention.

Determining Eligibility for Special Education

Pacific Coast Academy recommends that students participate in the SST intervention process to determine if a special education evaluation should be completed. Assessments are the basis for Special Education eligibility, placement, and service decisions. The assessments will be done by professionals who have had specialized training and required certification/licensure. General Education, Homeschool Teachers, and parents, who know the students well, play a critical role in understanding a student's academic strengths and struggles and are essential in the process of documenting/identifying areas of needs.

When Pacific Coast Academy receives a referral for Special Education, the child's legal guardian will be sent an assessment plan that details the types of assessments being proposed. The child will receive a full and individual initial evaluation in all areas of suspected disability to determine if the child has a disability and determine the child's educational needs. A full evaluation indicates that the child shall be assessed in all areas of suspected disability within 60 calendar days of parental consent received by Pacific Coast Academy via signature on an assessment plan (timelines adjusted for student breaks over five consecutive days).

Components of an Individualized Education Program (IEP)

An IEP is a contractual, legal obligation, on the part of Pacific Coast Academy stating how Pacific Coast Academy plans to assist a student once they have been determined eligible for Special Education supports and services. The IEP document is written following the determination of a student's need and eligibility for Special Education.

The Individual with Disabilities Education Act (IDEA) requires that an IEP include a "statement of measurable annual goals" which allow the child to be involved in and make progress in the general education curriculum and meet each of the child's other educational needs that result from the child's disability." The IEP team develops the IEP document annually and identifies the child's needs, annual goals, objectives, adaptations, services and placement.

Role of the Parent in an IEP Meeting

Parents are encouraged to participate in the IEP meeting by providing input on appropriate goals, supplementary aids and services, and program accommodations used during the instructional day, as the parent is the primary learning coach. Please speak with your Special Education case manager regarding the structure of IEP meetings and if you have any questions or concerns.

Special Education Services Provided in an Independent Study Program

Students with IEPs are required to participate in Special Education services as indicated in their IEP documents.

- All IEP direct and related services are delivered in the least restrictive environment. PCA is a non-classroom based charter school and services are typically provided virtually. If a parent or other IEP team member believes a change in setting or service delivery method is required, this would be discussed at an IEP team meeting and would be a data-driven decision.
- Specialized Academic Instruction (SAI) is taught by experienced and credentialed Special Education Teachers. The format of these sessions are determined by the student's IEP team and based on their academic IEP goals.
- Related Special Education services, such as occupational therapy, speech and language therapy, etc. may

be provided by qualified School staff or via non-public agencies (NPA) contracted with the school. NPAs have a certification with the California Department of Education to work with school-aged students and they are carefully selected by Pacific Coast Academy.

Special Education Non-Public Agency (NPA) Providers

Pacific Coast Academy regularly evaluates our students' needs and are continuing our effort to provide the most competent teams to service our students. In order to improve the ability to collaborate more effectively with related service providers, PCA enters into contracts and issues Individual Services Agreements to support students' services with provider agencies and school staff that will appropriately and effectively deliver all special education services. Each NPA oversees the scheduling and availability of their services providers. Pacific Coast Academy's Special Education Department will confirm an NPA's certification with the California Department of Education and establish a contract with that NPA to start services.

Special Education Teacher's Input Regarding the General Education Plan

Whenever possible, it is recommended that a Special Education Teacher be included in the development of a student's education plan, which is designed by the learning coach and Homeschool Teacher. While it is not a requirement, the involvement of the Special Education Teacher provides an opportunity for the team to get an additional perspective on how to help support a student's needs, challenges, and strengths.

Work Samples for Students with and IEP

Pacific Coast Academy's general education work sample policy is the same for all students.

Return of Assistive Technology Devices, OT Supports, APE Equipment, and/or Any Other Purchase Made by the SPED Department on Behalf of the Student

On a case-by-case basis, the School may purchase special education equipment for use in a child's home or other setting if the child's IEP team determines that the child requires access to those devices in order to receive a FAPE. When a child disenrolls from the School, the School is responsible for providing a Special Education student with the continued use of special education equipment, or a comparable device. The continued access to the assistive technology device can be had for up to 60 days after the student has disenrolled from the School. If the student is provided an alternative equipment, or a comparable device from a new school, or upon expiration of the 60 day period, the student is required to return all equipment to Pacific Coast Academy.

PLANNING AMOUNTS

PROGRAM DESCRIPTION

We focus on Personalized Learning, a philosophy that truly puts every student first by supporting them in honoring and exploring their unique skills, special gifts, talents, and aspirations. In furtherance of this philosophy and Pacific Coast Academy's educational mission, families and staff together carefully select educational items and services for students to fit their goals and education plan. The Governing Board of Pacific Coast Academy adopted Educational Vendor Policies and Procedures to ensure Pacific Coast Academy funds are budgeted and expended on Pacific Coast Academy-approved educational items and services.

For the 2023-2024 school year, the Planning Amounts are as follows*:

- Transitional-Kindergarten-8th Grades: \$3,500
- 9th-12th Grades: \$3,800

A one-time additional planning amount of \$800 will be added in February 2024 to help aid students with learning loss recovery.

**All planning amounts may be adjusted to accommodate changes in the state budget that affect the school budget. Planning amounts are prorated based on period of time enrolled and the date upon which the Master Agreement is signed.*

Key requirements detailed in this policy include:

- The Homeschool Teacher and Executive Director (terms defined policy) must approve all requests for educational items or services to ensure they are aligned with the charter petition and student's personalized learning plan.
- The Charter School must approve all educational vendors before they can provide educational items or services to students. Services will not be approved for students prior to the vendor's official approval date.
- No family may spend, or obligate Pacific Coast Academy to spend, any Pacific Coast Academy monies on educational items and services. Pacific Coast Academy is responsible for making purchases of approved educational items and services.
- Parents make requests for educational items and services to Pacific Coast Academy. The Executive Director can deny any request for educational items or services in his or her sole discretion for any reason. The Homeschool Teacher and Executive Director shall ensure purchased educational items and services meet the following requirements:
 - From approved educational vendors only.
 - Support the requesting student's personalized curriculum and education plan.
 - Must be aligned with State standards, student's course of study, and student's independent study master written agreement.
 - From an educational vendor who is not related to the family requesting the educational items or services and otherwise does not present conflict of interest concerns.
 - A Vendor, Vendor Location, Enrichment Center, Co-Op, and/or Collective Vendor Location shall not serve a School student for more than twelve (12) core academic hours including math, language arts, social studies, science and world language during the school week (Monday to Friday from 8:00 am to 2:30 pm) under the Vendor agreement or any other arrangement (e.g., Student participation in a Vendor program outside of School activities); except for visual and performing arts, CTE pathways, robotics, and physical activities including dance, gymnastics, karate, and other similar activities, as approved by the School.
 - Services may not exceed \$500 per calendar month per vendor.
 - Planning amounts may not be used to pay for services or field trips when school is not in session during summer or holiday breaks.
 - Individual student field trips (non-school group field trips) must take place during the normal school day (not in the evening or on weekends).
 - The Charter School will not approve partial payment for educational services (the cost of services cannot be split between the Charter School and parents).
- The Homeschool Teacher and Executive Director must ensure students have access to all necessary "core

subject curriculum” – education items/services necessary for the student to complete his/her State standards-aligned course of study – before approving any extracurricular activities or supplemental educational or enrichment items.

- Pacific Coast Academy establishes a planning amount for students for educational items and services per full school year. Pacific Coast Academy developed the planning amount to help ensure the school provides educational items and services aligned with its budget and to help ensure fair and equal treatment of students, to the extent consistent with individual needs. This planning amount cannot be transferred to any other student. This planning amount does not carry over from year to year and belongs to the school, not the student.
- All educational items requested through the school’s ordering system are the property of Pacific Coast Academy. Families must return all educational products upon disenrollment or upon request by the Executive Director or Homeschool Teacher. In accordance with applicable law, parents are responsible for replacing lost, stolen, damaged, or otherwise unreturned educational items. Certain items are “consumable”, meaning they are not functional after use (e.g., workbooks). These items can be discarded by families after use.
- Students must attend regular learning period meetings with their Homeschool Teacher to discuss progress, turn in quality work samples, and complete their Student Activity Logs (Attendance Logs) in order to make requests for extracurricular educational activities (e.g., non-core curriculum items) through the school’s ordering system.

**The Technology Acceptable Use Acknowledgement must be signed in order to receive the technology equipment. All families receive this form through email at the beginning of the year.*

HOW TO REQUEST SERVICES/PRODUCTS

- Visit the school’s ordering system to request educational services and products.
- Services may only be requested through approved educational service vendors.
 - Services will only be approved after the official approval date of a new vendor.
 - Vendors that are out of compliance will not be available for services.
- The first time a family uses an educational vendor for service, they will need to sign and submit a waiver form.
- If services are approved by the Homeschool Teacher, an Enrichment Certificate will be created and sent via email to the parent. Parents can also access Enrichment Certificates through the school’s ordering system. Students cannot receive educational services without an Enrichment Certificate, and backdated services will not be approved.
- Families will present the Enrichment Certificate to the educational vendor. Services must not begin prior to providing the educational vendor with an Enrichment Certificate.
- Each educational vendor will invoice the charter school for the approved educational services approved on the certificate. Parents or Guardians should not submit invoices on behalf of vendors.
- The school pays educational vendors directly. Parents must not pay educational vendors for student services as we cannot provide payment/reimbursement to families.
- Technology devices can be requested from an approved list through the school’s ordering system. Please submit a ticket at the [PCA Remote Ticket Form](#) with any questions.
- The Technology Acceptable Use Acknowledgement must be signed in order to receive approved

technology equipment. All families receive this form through email at the beginning of the year.

HOW TO REQUEST A NEW EDUCATIONAL SERVICE VENDOR

If you would like to suggest a new educational service vendor, please complete this form: [Suggest a Vendor](#). This can only be filled out by the parent or the teacher. Please include as much information as possible, including a contact person and email address to reach the vendor. Typically, we have the most success when the family or teacher reaches out to the potential vendor first.

Once the Vendor Support Department receives the survey response, they will verify if we can move forward with the newly suggested educational vendor. If eligible, the vendor will receive an email requesting additional information and eventually the documents that need to be completed and returned for approval.

Once the vendor has completed the onboarding process, they will be listed as an approved vendor in our school's ordering system. Only then, the vendor will be available for families to request services. Services are still subject to approval and may not be backdated (prior to the vendor's approval date or prior to the request date).

If your vendor suggestion has been declined, the Vendor Support Department is unable to disclose to families, teachers, or vendors the reason(s) a vendor may be ineligible.

Pacific Coast Academy is responsible for approving Educational Service Vendors and requests for educational services to ensure such services align with the charter, state law, school budget, and a student's course of study. Pacific Coast Academy may approve or reject educational vendors and parent/student requests for educational services from vendors in its sole discretion. Vendor requirements include, but are not necessarily limited to:

- Educational services must be non-sectarian and non-discriminatory. Vendors are required to execute the Charter School's Vendor Agreement as part of providing educational services to students. The Charter School may terminate Vendor agreements and partnerships in its sole discretion based on the needs of the school.
- Vendor must not be affiliated with a private school. Vendor must not be, or appear to be, a private school offering services through a part-time program (e.g., afterschool programs).
- Vendors must follow all applicable health and safety guidelines provided by both the State and County authorities and any health and safety requirements set forth by the Charter School to ensure student safety. This includes any guidelines related to COVID-19.
- Services must be available to any/all students and should not have tryouts, auditions, testing requirements, etc. to access the services.
- Vendor must have a current and functioning website that outlines services.
- Vendor must not require any additional out-of-pocket expenses for families in order to participate in services.

FIELD TRIPS & EVENTS

We believe in inspiring our community and learning through educational experiences through school-organized field trips and events. All field trips and events are optional and require Homeschool Teacher approval based on the student's educational plans. Specific information about field trip policies (e.g., chaperones, late arrivals, cancellations) can be found on the Field Trips and Events site within the Homeschool Hub.

Student Supervision

Students are required to be accompanied by a parent and/or designated guardian for all school-organized field trips. Parents and/or guardians are responsible for ensuring the safety and behavior of their students.

Liability

All families will be required to sign a liability waiver releasing Pacific Coast Academy from any and all liability or costs associated with or arising from their participation in each field trip.

How to Request School-Organized Field Trips & Events

All school-organized field trips and events are booked through the Field Trips & Events System (FTE). Families will log into the FTE site to search for available field trips and submit their field trip requests to their Homeschool Teacher for approval.

Field Trip Cancellation Policy

All field trip purchases are final. If you are unable to attend a field trip, please notify us in advance. We cannot provide refunds for cancellation requests.

No-Call/No-Show Policy

If you are unable to attend a field trip you've booked, you must contact us at least three days prior to the field trip date. In the event of illness or a last-minute situation that will prevent you from attending a field trip, you still need to provide notification. Please contact us as soon as you know you will not be able to attend. If you have three no-call/no-show incidents, you will not be permitted to attend field trips for the remainder of the semester.

TECHNOLOGY DEPARTMENT

Requesting educational technology can be overwhelming. The Tech Department helps simplify the process by providing a curated list of qualified devices, items, and software. All items offered meet internal standards of quality, performance, value, availability, and support. These items can be obtained as part of a student's Planning Amount as it aligns with his/her learning plan.

Some technology items (e.g., computers, laptops, tablets and printers) require specific configurations, must meet certain standards or be purchased through select suppliers, channels, or agreements.

Tech Costs

These items can be requested through the school's ordering system and the Charter School may grant the request using Planning Amount funds from a student's Planning Amount. Most devices offered by the Tech Team are business-class devices and are not found in local retail stores. The cost of devices includes taxes (e.g., sales tax) and fees (e.g., shipping, CA e-waste disposal) are also included in the amounts you see deducted from a Planning Amount.

Pacific Coast Academy's provision of educational technology may include software and device licenses, school compliance features, management services, enhanced warranties and damage protection, solid state drives (SSD), protective cases, asset tagging and inventory, packaging materials, shipping both ways, and lifetime support for the device. These items are factored into the Planning Amount fund cost of educational technology items.

The following limits have been placed for tech devices assigned to students and families:

- 1 computer per student
- 1 tablet per student
- 1 printer per student (purchased through Enrichment)

Please note: Pacific Coast Academy is not obligated to grant any parent request for educational technology, as the school must ensure any such request aligns and supports a student's course of study.

How to Make a Request

Parents/guardians can make requests for educational technology through the school's ordering system and can be requested in the same fashion as other enrichment items. If a technology request is placed for a student that has already met the tech device limits outlined above, they must return that device before the new request can be fulfilled. For a read-only catalog of current offerings, you may visit the [Tech Catalog](https://sites.google.com/pacificcoastacademy.org/techcatalog/home)
<https://sites.google.com/pacificcoastacademy.org/techcatalog/home>

Tech Center Returns

All Tech items are the property of Pacific Coast Academy and laptop/tablet returns should be submitted to the Tech Team at the [Lending Library](#) or shipped to our Tech Office. Please submit a ticket at the [PCA Remote Ticket Form](#) for detailed directions on how to return items.

Pacific Coast Academy does not sell any enrichment/technology items to families.

Please retain any boxes that technology items were shipped in, so that materials can be returned using the same boxes. This will help avoid damage upon the items return to the school. For Tech Team assistance or questions, please submit a ticket at the [PCA Remote Ticket Form](#) with any questions. or call (619) 215-0704 and choose Option 5.

All items purchased using Planning Amount funds are Pacific Coast Academy's property and must be returned to Pacific Coast Academy. Refunds/credit for devices purchased through Planning Amounts may be given at the discretion of Pacific Coast Academy. Worn, misused, or damaged items may not qualify for refund/credit.

To return an item for full or partial credit to a student's Planning Amount, the following minimum requirements must be met:

- 100% Credit: For a Tech Order to be eligible for a full refund/credit:
 - Refund request is initiated within 30 days of receiving the device by submitting a ticket
 - Device must not be damaged and must be in the same condition as when it was received
 - Devices must be returned with all accessories
- 50% Credit: Partial credit of 50% may be given within 30 to 90 days of when the Tech Order was originally processed. After 90 days, no credit will be given. The device must be returned to Pacific Coast Academy and evaluated by a member of the Tech Department before being issued a credit. Worn, abused, misused, or damaged items may or may not qualify for credit.

Notwithstanding anything to the contrary herein, the Executive Director and/or designee retains sole discretion to determine whether a credit is applicable to a student's Planning Amount and the amount of such credit.

Return Process for Students

Upon withdrawal, students are required to immediately return all school-owned devices. The Tech Department will evaluate the device to determine if there are any damages. If damages are beyond normal wear and tear, potential out-of-pocket charges may be applied.

To return an item for any reason, please:

- Coordinate the return of the school issued tech device with your HST (Home School Teacher) or return the tech device to the [Lending Library](#).
- If needed request a UPS shipping label from the Tech Department by submitting a ticket at the [PCA Remote Ticket Form](#) for detailed directions on how to return items. The Charter School is not able to provide shipping labels for any return from outside the state of California. Printers are not eligible for shipping labels.
- Please pack the tech device(s) appropriately and drop off at a UPS shipping location.
- Link to instructions: [“How to pack tech devices for return shipping.”](#)

Once returned, the item will be evaluated. A credit or replacement will be issued, if eligible. If an item is not returned within the allotted time, the Educational Materials and Restitution Policy will apply.

Requests to Transfer Devices

Withdrawing or graduating students may not “transfer devices” amongst enrolled family members without express permission from one of the following: Executive Director, Senior Director, Director of Technology, or IT Manager. Requests for transfers should be submitted to the Tech Dept via support ticket. Students must comply with the following guidelines to request a device transfer:

- Parent/guardian requesting to transfer their child’s device must inform their assigned teacher.
- The school will only consider transfer requests between currently enrolled siblings.
- The receiving sibling must not already have a device in the same category as the device being transferred.
- Any and all damages to the device will be the responsibility of the transferee.
- No credits will be made to the previous student’s account.
- Chromebook transfers are executed with no charge
- All other tech devices have a \$25 instructional fund charge to re-assign the tech device to the transferee
- A helpdesk ticket must be submitted requesting to transfer a device to another student. Details must include the current student’s name, assigned teacher, technology serial and asset number, and name of the sibling.

Hotspots

All school-issued hotspots are to be used for educational purposes only. Video streaming, gaming, and other forms of non-educational related entertainment is not allowed. Data service on hotspot devices is provided for the school year in which it is ordered in the school’s ordering system and will be shut off after the last day of school.

A new order for data service will be required the following school year in order to reactivate the hotspot data service for that new school year.

PARENT-STUDENT INFORMATION TECHNOLOGY ACCEPTABLE USE POLICY

It is Pacific Coast Academy's mission to empower students with access to technology, information, and digital resources while fostering safe, responsible, and ethical learning environments.

We are committed to upholding important security, privacy, and safety regulations, protocols, and standards. Users of school devices, networks, accounts, and other resources must adhere to Pacific Coast Academy policies. Users are expected to fully comply with local, state, and federal regulations. Failure to adhere to these policies or regulations may result in discipline, legal action, or other remedies determined to be within the rights of the school. Relevant regulations include (but are not limited to):

- The Family Educational Rights and Privacy Act (FERPA)
- Children's Internet Protection Act (CIPA)
- Individuals with Disabilities Education Act (IDEA)
- Children's Online Privacy Protection Act (COPPA)

To the extent practical, minor students' online access to inappropriate materials and materials harmful to minors is restricted. To the extent practical, steps shall be taken to promote the safety and security of users of Pacific Coast Academy's online computer network when using electronic mail, chat rooms, instant messaging, and other forms of direct electronic communications. Specifically, as required by the Children's Internet Protection Act, prevention of inappropriate network usage includes: (a) unauthorized access, including so-called "hacking," and other unlawful activities; and (b) unauthorized disclosure, use, and dissemination of personal identification information regarding minors.

DEFINITIONS

- School, Organization, and or We – PCA and its subsidiaries, programs, and divisions
- TD - Technology Department
- You, Your, and or I - The parent/guardian, student, and signer of this Acceptable Use of Technology Policy
- Resources - Devices, systems, services or networks owned, operated or issued by the school
- User - Any person(s) accessing or utilizing school resources that is not a resource operator
- AUP - Parent/Student Information Technology Acceptable Use Policy

USER RESPONSIBILITIES

Access to school technology, resources, and support is a privilege that offers a wealth of educational benefits. To maintain these privileges, all users must agree to, learn about, and comply with all information within this Acceptable Use Policy (AUP) document.

- You agree to learn about and comply with all the information outlined in this AUP document.
- Persons to whom items are assigned are expected to exercise reasonable care to protect those items against damage, loss and theft. "Reasonable care" is defined as:
 - Never leaving items unattended
 - Never lending, giving or releasing items to a person other than an authorized school employee, such as a Tech Team member

- Never removing protective accessories or features (e.g., cases, bumpers)
- Keeping items away from dangerous conditions (e.g., liquids, heat sources, unstable surfaces or items) and preventing actions which promote damage beyond normal wear and tear
- Maintaining student supervision by parent/guardian during access and usage
- You must immediately report damaged, lost or stolen items/resources. Items reported stolen or missing will require a police report.
- Parents/guardians are expected to provide supervision and monitor device/Internet access and usage.
- You are expected to make a reasonable effort to protect your passwords, information and data.
- You must safeguard internal safety and security policies, such as authentication methods and password conventions.
- You are obligated to notify TD of continued access to resources beyond student departure (e.g. withdrawal, graduation, expulsion) in the event TD has not contacted you to do so.
- Items, devices and resources issued by the school are school property and must be returned or relinquished to the school upon request or student departure from the school.

ACCEPTABLE USE OF PCA RESOURCES BY USERS

- All school-issued accounts are intended solely for use by the person authorized to use the account.
- When sharing or exposing personal information or data online, extreme caution should be exercised.
- Any information or communication accessible via any school network should be assumed as private property. The school reserves the right to verify whether specific uses of school technology or networks are consistent with this acceptable use policy.
- The school is bound by certain licensing agreements. Users are expected to comply with those agreements.
- Educational and instructional use as related to the school only.

UNACCEPTABLE USE OF SCHOOL RESOURCES

- All commercial or for-profit usage is prohibited.
- The access, use or transmission of objectionable material (e.g., materials that are obscene, bullying, profane, lewd, threatening, disrespectful, hateful, pornographic) is prohibited.
- Violation of any local, state or federal laws as well as School, board or administrative policies are prohibited. Example: Federal copyright laws ([Title 17](#), USC)
- Any attempt to circumvent PCA security measures, content filters or access restricted resources is prohibited.
- All malicious and nefarious activities are prohibited. Examples include (1) unauthorized trespassing or infiltration of a network or device, (2) the intentional distribution of malware, (3) any attempt to deny a remote service. Malicious actors may also be in violation of *California's unauthorized computer access law, Penal Code 502(c) PC*.
- The intentional collection, mining or uncovering of personal information, files, passwords belonging to a user other than yourself is prohibited.
- Publicly advertising internal authentication methods and/or password conventions.
- Impersonation of any user other than yourself is prohibited.

- Unauthorized falsification or modification of any school records is prohibited.
- The collection or transmission of personal information (e.g., home address, phone number, personal email) which may be useful to identify an individual without written consent is prohibited.
- Political lobbying or advertising is prohibited.
- Unauthorized maintenance, service, repairs, or upgrades are prohibited. School-owned or operated resources must be maintained by TD or authorized third parties.

DAMAGE CAUSED BY CARELESSNESS

Students are expected to exercise reasonable care to protect school-owned devices to prevent damage. Damage caused by carelessness is not considered “Accidental Damage.” Device damage resulting from carelessness will be assessed by the Tech Department. Examples of student carelessness would be: iPad (pens) that are noticeably damaged, latches that hold the lid closed being pulled out of the computer case, sticky devices from liquid spills, broken LCD screens that result from shutting the lid with objects still in the keyboard, and the continual loss of keys from the keyboard. When asked how the damage occurred, the answer “I don’t know”, or “it was fine when I put it in my bag” will be considered damage caused by carelessness. *Habitual damage is considered abuse of school property.*

EXPECTATION OF PRIVACY

For email, networks, systems and other resources owned or operated by the school, users should have no expectation of privacy. The school reserves the right to manage and monitor all aspects of its own resources. The following are examples of actions which may be performed for reasons deemed legitimate by the school:

- Obtain emails, messages and their attachments transmitted to or through school-owned or operated email systems
- Monitor an individual's use of school-owned resources
- Locate or track the location of a school-owned resource
- Confiscate, search, disable or wipe any school-owned device, item or their contents/data Personal devices are private. The TD does not and will not access personal devices.

CYBERBULLYING

Cyberbullying is the use of technology resources to willfully harm either a person or persons through electronic systems (e.g., texts, photos, videos, messages, and social media). Examples of this behavior include but are not limited to:

- Transmitting false, cruel, hateful or embarrassing information or media targeting others
- Creating posts or websites that have stories, cartoons, pictures, or jokes ridiculing others
- Unauthorized access to any resource (e.g., social media, email) for purposes of downloading or transmitting vicious or embarrassing materials
- Engaging someone in electronic communication, tricking that person into revealing sensitive personal information and transmitting that information or media to others
- Posting a student picture without their permission.
- The use of derogatory comments, including those regarding race, age, gender, sexual orientation, religion,

ability, political persuasion, body type, physical, or mental health.

STUDENT DEPARTURE

- Upon student departure (e.g., withdrawal, graduation, or expulsion) from Pacific Coast Academy, all issued items must be returned upon disenrollment. Please contact your Homeschool Teacher to make arrangements to return items to the school.
- For information regarding technology returns, please review our *Technology Agreement* or submit a ticket at the [PCA Remote Ticket Form](#).

CONTACT INFORMATION: TECH DEPARTMENT

- Phone: (619) 215-0704 and choose Option 5.
- Submit a ticket at the [PCA Remote Ticket Form](#) with any questions.

DISCLAIMER & ACKNOWLEDGEMENTS

- Pacific Coast Academy reserves the right to modify its policies at any time.
- All items, devices, and resources issued by Pacific Coast Academy are school property. School property must be returned or relinquished to the school upon request or departure from the school.
- Pacific Coast Academy reserves the right to issue penalties (e.g., denial of access to resources) or seek legal remedies in response to non-compliance.
- Access to school technology, resources and support is a privilege, not a right. These privileges are offered at the discretion of the school.
- Pacific Coast Academy will not be held liable for the information or data retrieved, stored, or transmitted by means of the school-owned or operated resources, devices, networks, or systems.
- Upon withdrawal, student access to school-owned or operated resources, devices, networks, and systems will be removed.
- Users should not have an expectation of privacy in the use of school resources, email, systems, or networks.
- Students are provided with Google Workspace for Education accounts upon enrollment and will be able to access services like email and YouTube. To learn more about Google services and their privacy policies, review the [Google Workspace for Education Privacy Notice](#).
- Illegal activities performed using school devices, networks, and systems may be reported to the proper authorities when discovered.
- Pacific Coast Academy will not be held responsible for losses or damages suffered by any user, including loss of data, interruption of service, delays, or non-deliveries.
- School issued property reported as lost, missing or stolen may be remotely tracked, located and/or disabled at the discretion of the school.
- Pacific Coast Academy may confiscate and search any school technology in the event of a policy breach.
- Pacific Coast Academy is not in any way an Internet Service Provider.
- Internet hotspots will only be active during the student calendar and deactivated during the summer recess. Charges for hotspots are annually recurring.
- Pacific Coast Academy cannot provide any support for non-school owned technology devices or resources.

- Tech devices do have an end of service date. While the school and tech department prefer to keep tech devices in circulation, Pacific Coast Academy and the Tech Dept reserve the right to declare a tech device as End Of Service and request it be returned. The typical service span for a tech device is 3 years. Devices that have reached End of Service cannot be guaranteed to be compatible with software or services that may be required for a student's education.

USER AGREEMENT

I have read, understand, and will abide by the above PARENT/STUDENT ACCEPTABLE USE OF TECHNOLOGY POLICY while using any school technology and other electronic resources issued, owned or operated by the school. I also give permission to collect verifiable personal information from my child (under 13 years of age) to the extent required to comply with the Children's Online Privacy Protection Act (COPPA). I further understand that any violation of the policies above are considered unethical and in some cases may constitute a criminal offense. Should I violate any of the policies outlined in this agreement, I understand my access to any school resource may be limited or revoked, and disciplinary and or legal action may be taken.

BY SIGNING THE PARENT/STUDENT HANDBOOK SIGNATURE OF RECEIPT AND ACKNOWLEDGEMENT SECTION, PARENT(S)/GUARDIAN(S) & STUDENT AGREE THEY HAVE READ, UNDERSTOOD, AND ACCEPT THE TERMS WITHIN THIS PARENT/STUDENT ACCEPTABLE USE OF TECHNOLOGY POLICY.

TRAVEL PLAN

- A Travel Plan is needed for any travel longer than 2 weeks (10 school days).
- Request and receive approval for a travel plan from your teacher 2 weeks (10 school days) prior to any extended family travel.
- During travel time student must be attending school and parent/guardian and/or Learning Coach must be available by phone and/or internet for communication.
- Student cannot be on vacation or extended travel longer than two months per semester (61 consecutive days or 61 cumulative days throughout the semester), or they will be deemed to have lost California residency and therefore will be withdrawn.
- If you are traveling out of the state of California, Special Education services cannot be provided to your student (if applicable) due to credentialing/licensing requirements.

NON-COMPLIANCE POLICY

Homeschool Teachers partner with families to educate students enrolled in our school. The partnership is effective if students and parents/guardians are actively participating in our program and meeting enrollment requirements.

Indications that a student is not actively participating in our program include:

- Non-attendance
- Refusing to schedule meetings (or failing to hold meetings as specified in the Independent Study Policy (two meetings per semester, occur in person within 60 days, every other learning period)
- Unable to contact
- Not meeting enrollment requirements

- Not submitting requested work samples, attendance logs, and master agreement addendums
- Failure to show the body of work
- Not participating in one or more assigned benchmark tests
- Failure to fulfill approved Travel Plan
- Failure to sign and return a Master Agreement Addendum within 5 days of presentation

In these instances, the school may

- Contact the family by phone and email requesting resolution within two school days.
- Two school days later, if there is not a satisfactory resolution, the Homeschool Teacher will attempt to contact the family again by phone, email, and a letter of non-compliance will be sent electronically to the email address on file. The letter will request a resolution within five school days.
- If the issue is resolved, the parent/guardian and teacher will confer to review expectations and create a plan to maintain compliance.
- If the issue is not resolved, the Homeschool Teacher will attempt to contact the family again by phone, email, and a second letter of non-compliance will be sent electronically to the email address on file. The letter will request a resolution within five school days. In addition, an Administrative Conference Call will be scheduled to be held no sooner than six days of the date the letter was sent.
- It may be deemed, at that time, that independent study is not the best educational placement for the student and the student may be withdrawn.

WORK SAMPLES

To meet California Independent Study Guidelines, teachers are required to evaluate the student's body of work and collect work samples by the end of each learning period. Students are required to submit work samples as requested by their Homeschool Teacher to demonstrate and document student learning. Failure to provide work samples may jeopardize your child's enrollment status at the school.

Acceptable Work Sample Criteria

- Original or scanned PDF version
- Demonstrates neat and organized work
- Demonstrates a good reflection of your child's learning and abilities
- Includes student's name written by the student and date in the top right-hand corner
- The sample needs to be completed and dated within the collection Learning Period
- Must be non-sectarian (non-religious)
- Must be completed on a school day per the school's attendance calendar
- Photographs or projects without written explanations must include a summary from the student's perspective
- Samples may be typed or handwritten by the student. Younger students may dictate to the parent to write or type for them.

Non-Compliant Work Samples Include

- Missing student first and last name
- Scanned documents that are difficult to read or are very light

- A scanned or printed document of a certificate of completion or report from an online learning platform
- Samples completed and dated not within the Learning Period and/or not on a school day
- A photograph which does not include the student's summary of the project/concept
- Incomplete worksheets or work

Please contact your student's Homeschool Teacher or Case Manager for IEP accommodations and/or modifications applicable to work sample requirements.

TESTING & ASSESSMENT

Assessment data is critical to Pacific Coast Academy. Essentially, assessments are one indicator of student learning. Using assessment data is not only a healthy thing to do internally as a school community, but also a required part of the WASC accreditation process and the charter renewal process.

WASC accreditation shows that a school has met and is maintaining a high level of standards. Furthermore, having WASC accreditation validates the integrity of the school's program for transfer students and transcripts for university acceptance. Many of our families put great value on WASC accreditation. In order to receive WASC accreditation, a school must go through a rigorous process of describing, demonstrating, and evaluating its instructional program through a school-wide action plan.

It is a wonderful accomplishment for a school to be accredited, but the work is not finished. Maintaining accreditation is an ongoing cycle of managing change and improvement through regular assessment, planning, implementing, monitoring and reassessing.

Assessment data is also an important piece in our charter renewal process. All charter schools are authorized by a sponsoring school district or county office of education. The authorizer is granting permission to the petitioning organization to make their own independent decisions and operate their own school. In return, the charter school needs to demonstrate compliance with the essential terms of the charter, which include Ed Code, student achievement, governance, reporting requirements, etc. Pacific Coast Academy must remain in good standing with its authorizer. Without authorization, we have no charter! Authorizers gauge compliance and achievement with assessment data. Scores at the individual student level are never shared, and privacy of student names is maintained according to federal laws that protect students.

It is very important to Pacific Coast Academy that all students participate in school-wide assessment. We do our very best to listen to the needs of parents and students. We hope this year there are positive changes for you and your child with the different assessments.

STATE STANDARDIZED TESTS – CALIFORNIA ASSESSMENT OF STUDENT PERFORMANCE AND PROGRESS (CAASPP)

As students of a public charter school, our students participate in the following state standardized tests:

- Grades 3 – 8 and 11: Smarter Balanced Assessment Consortium (SBAC)
- Grades 5, 8, and one time in High School during the year of their last science course: California Standards Test for Science (CAST)
- Grades 5, 7 and 9: Physical Fitness Test (PFT)

- ELPAC: English Language Proficiency Assessments for California (English Learners only)

Participation rates are critical to the success of our school. A public school is required to achieve a participation rate of 95% on any state testing. If a school has less than 95% of its students participate in any assessment, the school receives an academic performance penalty by the state of California.

Parents have the ability to opt out their children from participating in the CAASPP in accordance with Education Code section 60615. If a parent/student opts out of participating in CAASPP, Pacific Coast Academy requires participation in an alternative local assessment to be administered by the school. This alternative assessment is selected by Pacific Coast Academy and administered at the school's office. This is not a state mandated alternative assessment.

School staff administers all state standardized tests at facilities located within driving distance of your home. A testing schedule will be provided to you from your teacher. Individual student performance results on statewide achievement testing are available to parents that would like a copy through our Parent Portal.

Often our families have questions or concerns about the CAASPP assessments. We want our families to feel informed about assessments so they are prepared and feel more comfortable partaking. We also ask that you work closely with your teacher so your student can be assigned any designated supports that would help them during their testing session.

ELPAC: TESTING FOR ENGLISH LANGUAGE LEARNERS

California state law requires that the English Language Proficiency Assessments for California (ELPAC) be given each year to English Learners. The ELPAC is a test that measures how well a student can listen, speak, read, and write in English. The purpose of ELPAC is to ensure all students receive adequate support to succeed.

New students that have declared another language besides English on their home language survey must be assessed. This includes TK students. Students that have been previously designated as English Learners at another public school (even if it was years ago) must be tested by law every year until they reach a level of proficiency and are reclassified. At that point, they will no longer need to take the test.

INTERNAL DIAGNOSTIC: STAR 360

Pacific Coast Academy believes that ongoing assessments will help to inform instructional practices. The Star 360 is not designed to find flaws, but rather to build strength and skills necessary to become successful in the student's educational career.

We chose Star 360 because of its adaptive nature and the diagnostic tool pinpoints students' needs down to the sub-skill level. Star 360 provides data-driven insights and support for successful implementation of standards. Pacific Coast Academy will provide the parents with the results of Star 360, so the parent and teacher can work together to create a personalized learning plan for each student.

Assessments allow our teachers to monitor student growth and performance. The questions will automatically change the level of difficulty, thus "adaptive," based on student response patterns.

Star 360 Testing will be assigned up to three times a year during the school's assigned test administration windows.

RECORDS DEPARTMENT

The Records Department supports families by maintaining student records and will process requests for various documents such as work permits, enrollment verification, report cards, and transcripts.

Document Requested	Expected Time of Processing
Work Permit	3 Business Days
Enrollment Verification	3 Business Days
Official/Unofficial Transcripts	3 Business Days
Copies of CUME (Student Records)	3 Business Days

WORK PERMITS

To be eligible for a work permit, students must have earned a weighted GPA of 2.5 or above in their most recent semester. Students must also be in compliance with all attendance requirements. There are two types of work permits: Entertainment and Non-Entertainment

Entertainment Work Permits

- Entertainment work permits are obtained from the entertainment industry employer, filled out, and sent to records@pacificcoastacademy.org

Non-Entertainment Work Permits

- To complete a non-entertainment work permit, the employer needs to provide the student a **B1-1** permit (think of this as the permit to attain a permit). Once the **B1-1** permit is sent to records@pacificcoastacademy.org, one of our Records specialists will fill it out and provide a **B1-4** at the same time. The **B1-4** is the actual permit.

EDUCATIONAL RECORDS

An education record is any written or computerized document, file, entry, or record containing information directly relating to a student that is compiled and maintained by Pacific Coast Academy. Such information includes but is not limited to:

- Date and place of birth, parent and/or guardian's address, and where the parties may be contacted for emergency purposes;
- Grades, test scores, courses taken, academic specializations and school activities;
- Special education records;
- Disciplinary records;
- Medical and health records;
- Attendance records and records of past schools attended;

- Personal information such as, but not limited to, student identification numbers, social security numbers, photographs, or any other type of information that aids in identification of a student. Please note that, as of January 1, 2017, Pacific Coast Academy shall not collect or solicit social security numbers or the last four digits of social security numbers from students or their parents/guardians, unless otherwise required to do so by state or federal law.

If you need copies of records relating to your student enrolled with the school, please request those records from the records department, not your homeschool teacher. The records department may be reached at (619) 215-0704 x430 or records@pacificcoastacademy.org. Please note that teachers cannot provide letters pertaining to your student's participation in the school for purposes of child custody matters short of receiving a subpoena.

Pacific Coast Academy shall not use any school resources or data to be used to create a registry based on race, gender, sexual orientation, religion, ethnicity or national origin. An education record does not include any of the following:

- Records that are kept in the sole possession of the maker, are used only as a personal memory aid, and are not accessible or revealed to another person except a temporary substitute for the maker of the record;
- Records maintained by a law enforcement unit of Pacific Coast Academy that were created by that law enforcement unit for the purpose of law enforcement;
- Records relating to a Pacific Coast Academy employee that are made and maintained in the normal course of business, relate exclusively to the individual in that individual's capacity as an employee; and are not available for use for any other purpose;
- Records on a student who is 18 years of age or older, or is attending an institution of postsecondary education, that are: a) made or maintained by a physician, psychiatrist, psychologist, or other recognized professional or paraprofessional acting in his or her professional capacity or assisting in a paraprofessional capacity; b) made, maintained, or used only in connection with treatment of the student; and c) disclosed only to individuals providing the treatment. For the purpose of this definition, "treatment" does not include remedial educational activities or activities that are part of the program of instruction at Pacific Coast Academy.
- Records that only contain information about an individual after he or she is no longer a student at Pacific Coast Academy.
- Grades on peer-graded papers before they are collected and recorded by a teacher.

Parents and eligible students have the right to:

- Inspect and review the student's education records;
- Seek amendment of the student's education records that the parent or eligible student believes to be inaccurate, misleading or otherwise in violation of the student's privacy rights;
- Consent to disclosures of personally identifiable information contained in the student's education records, except to the extent that FERPA and the Code of Federal Regulations authorize disclosure without consent;
- File with the Department of Education a complaint concerning alleged failures by Pacific Coast Academy to comply with the requirements of FERPA and its promulgated regulations.
- Request that Pacific Coast Academy not release student names, addresses and telephone listings to military recruiters or institutions of higher education without prior written parental consent.

STUDENT MENTAL & PHYSICAL HEALTH

The school is committed to protecting the health and well-being of all Pacific Coast Academy students, including vulnerable youth populations, by having procedures in place to prevent, assess the risk of, intervene in, and respond to suicide and self-harming behavior. Vulnerable youth populations include LGBTQ (lesbian, gay, bisexual, transgender, questioning) youth, youth living with mental and/or substance use disorders, youth who engage in self-harm or have attempted suicide, youth in out-of-home settings, youth experiencing homelessness, American Indian/Alaska Native youth or youth that identify with other racial minority groups, youth bereaved by suicide and youth living with medical conditions and disabilities.


Pacific Coast Academy recognizes that:

- Physical, behavioral, and emotional health is an integral component of a student's educational outcome
- Suicide is a leading cause of death among young people
- The school has an ethical responsibility to take a proactive approach in preventing deaths by suicide
- The school's role in providing an environment which is sensitive to individual and societal factors that place youth at greater risk for suicide and one which helps to foster positive youth development. In recognition of the need to protect the health, safety and welfare of its students, to promote healthy development, to safeguard against the threat or attempt of suicide among school aged youth, and to address barriers to learning, Pacific Coast Academy has adopted a policy, which corresponds with and supports other federal, state and local efforts to provide youth with prevention education, early identification and intervention, and access to all local resources to promote health and prevent personal harm or injury.

Mental Health Resource Poster

Pacific Coast Academy Student Support

It's okay to not be okay: Mental Health Check In



About 1 in 5 youths and adults live with a mental illness.



What to look out for?

- Difficulty coping
- Excessive sadness
- Excessive worries
- Excessive anger

- Mood swings
- Difficulty concentrating
- Lack of motivation
- Reckless behavior


- Changes in energy
- Changes in sleeping patterns
- Changes eating habits
- Delusions

- Hallucinations
- Paranoia
- Suicidal thinking

How to deal with it?



Talk to someone you trust such as a family member, close friend, mentor, teacher, therapist, or doctor



Use tools such as deep breathing, mindfulness, grounding, positive self talk self-compassion, or volunteerism



Practice self care such as healthy eating, exercise, journaling, creative activities, or recreational hobbies

What to avoid?

Isolating from friends and family - Withdrawing from activities - Negative thinking - Self-medication
Self-harm - Neglecting self-care - Risky and/or destructive behaviors

Need support?

You or someone you know in immediate danger?
Call 911 or go to the nearest emergency room.

Experiencing a mental health crisis and need to talk?
Call the National Suicide Lifeline at 988.

Looking for school-based help?
Contact PCA's Mental Health Provider at
rex.sheridan@pacificcoastacademy.org

Looking for support in your community?
Call 211.

Struggling with substance use?
Call SAMHSA at 1-800-662-4357

Availability of Individualized Instruction

A student with a temporary disability who is hospitalized or in a residential health facility that makes attendance in regular classes or an alternative education program impossible or inadvisable may be provided individual instruction by the school district in which the hospital or other residential health facility is located. The duration of the individualized instruction shall correspond with the student's temporary disability.

Medication Administration at School-Sponsored Activities

Please see the School's policy on the administration of medication at school-sponsored activities, which is available on the School's website to learn about administration of medication at school-sponsored activities.

SUICIDE PREVENTION POLICY

The school's Suicide Prevention Policy can be found on the school website in the About section, under School Board and Board Policies.

With the intention of creating a safe and nurturing educational entity that minimizes suicidal ideation in students, we also recognize our duty to protect the health, safety, and welfare of our students, and aim to safeguard students and staff against suicide attempts, deaths and other trauma associated with suicide. These safeguards include ensuring adequate supports for students, staff, and families affected by suicide attempts and loss. Because the emotional wellness of students greatly impacts learning, motivation, and educational success, the current policy shall be paired with other policies that support the emotional and behavioral wellness of students.

Pacific Coast Academy's policy is based on research and best practices in suicide prevention, and has been adopted with the understanding that suicide prevention activities decrease suicide risk, increase help-seeking behavior, identify those at risk of suicide, and decrease suicidal behaviors. Empirical evidence refutes a common belief that talking about suicide can increase risk or "place the idea in someone's mind." In an attempt to reduce suicidal behavior and its impact on students and families, Pacific Coast Academy has developed strategies for suicide prevention, intervention, and postvention, and the identification of the mental health challenges frequently associated with suicidal thinking and behavior. These strategies shall include professional development for parents/guardians, caregivers, students, and school personnel who regularly interact with students or serve in a position to recognize the risk factors and warning signs of suicide.

SUICIDE AWARENESS INFORMATION

Warning Signs of Suicide

It is vital to suicide prevention that individuals are equipped to recognize the warning signs of someone who is seriously contemplating suicide. Behaviors that may mean a person is at *immediate* risk for suicide and thus prompt you to take action right away include:

- Talking or writing about wanting to die or to kill one's self and/making specific threats
- Looking for a way to kill one's self, such as a new or sudden interest in buying a gun
- Talking about feeling hopeless or like there's no point in living or carrying on
- Unusual or unexpected visits or calls to family and friends to say "goodbye" as if they will not be seen again or giving away favorite possessions
- Increased use/abuse of alcohol or drugs
- Withdrawing from social contact
- Intense mood swings
- Feeling trapped, hopeless, or helpless about a situation
- Changing normal routines including eating and sleeping patterns
- Doing risky or self-destructive things
- Personality changes or being severely anxious or agitated when experiencing the warning signs above.

The above behaviors do not necessarily indicate suicidal ideation in and of themselves. However, when combined with other factors (like a recent, painful loss or public moment of humiliation), they should take on a new sense of urgency to intervene with help.

Crisis Hotline Information

If you feel you or someone else is in imminent danger (e.g., has access to a gun, is on a rooftop, or in other unsafe conditions), a call should be made immediately to 911. If you need to talk or help working through a problem, use the resources below.

Phone Numbers

- California Youth Crisis Line: 1(800) 843-5200
- HELPLine: 1(951) 686-HELP (4357)
- National Suicide Hotline: 1(800) SUICIDE (784-2433)
- Teen Line: 1(800) 852-8336
- Teen Hotline: 1(714) NEWTEEN (639-8336)
- Trevor Lifeline for lesbian, gay, bisexual, transgender & questioning youth: 1(866) 488-7386

Text Numbers

- Crisis Text Hotline for when you don't feel like talking - Text LISTEN to 741-741
- Suicide prevention lifeline - Text TALK to 199-273

Websites

- Trevor Project: <https://suicidepreventionlifeline.org/>
- Coalition for Youth Crisis Line: <https://calyouth.org/cycl/>
- Teen Line: <https://www.teenline.org/youth>
- Know the Signs: <https://www.suicideispreventable.org/>

FENTANYL USE PREVENTION

The health and safety of our students and staff are a high priority. Therefore, it is important to share some concerning trends we are seeing in California regarding opioids, specifically the drug fentanyl. Fentanyl, an extremely potent and dangerous synthetic opioid, is 80-100 times more potent than morphine and 40-50 times more potent than heroin and, as a result, is a major cause of overdose for unsuspecting individuals.

The United States Drug Enforcement Agency recently identified a new trend in which “[rainbow fentanyl](#)” appears in bright colors and in many forms, including pills, powder, and blocks that can resemble sidewalk chalk or candy. It can resemble the candy Smarties, so it's especially important to be alert around Halloween time. Please share with your children that any pill (regardless of its color, shape, or size) that does not come from a health care provider or pharmacist can contain fentanyl and can be deadly. Oftentimes, people purchasing or taking these pills are unaware that they contain fentanyl.

Things You Can Do

- If you're concerned someone in your life is at risk for opioid overdose, have on-hand the overdose reversal medication naloxone (Narcan). Narcan has no adverse side effects and is available without a physician prescription at most pharmacies.
- If you find any pills that you are unfamiliar with, do not touch them. Call local law enforcement for removal.

- Speak with your student about this information so they know the risks of buying or sharing prescription medication or other drugs, and that fake pills are out there.
- Call local law enforcement if you or your student have seen these rainbow-colored pills. Speaking up may save a friend's life!
- Contact the 24/7 Mental Health & Substance Use Access & Assessment Hotline (888-724-7240) to get help for a friend or loved one struggling with substance abuse.

According to the [California Department of Public Health \(CDPH\)](#) opioid-related overdose deaths in California's youth ages 10-19 years increased from 2018 (54 total) to 2020 (274 total), marking a 407 percent increase over two years, largely driven by fentanyl. Additionally, fentanyl-related overdose deaths in California's youth ages 10-19 years increased from 2018 (36 total) to 2020 (261 total), a 625 percent increase. As a school community, it's important for us all to be informed and work in partnership to keep our students safe.

HARASSMENT

The school's Harassment Discrimination, Intimidation & Bullying Prevention Policy can be found on the school website in the About section, under School Board and Board Policies.

The school is committed to maintaining a learning and working environment that is free from discrimination, harassment, violence, intimidation, and bullying based on actual or perceived characteristics set forth in Section 422.55 of the Penal Code and Education Code section 220, and disability, gender, gender identity, gender expression, nationality, immigration status, race or ethnicity, religion, sexual orientation, or association with a person or group with one or more of these actual or perceived characteristics. **This policy applies to all acts related to school activity or school attendance and all acts of the governing board in enacting policies and procedures of the governing board.** All school personnel who witness an act of discrimination, harassment, intimidation, or bullying must take immediate steps to intervene when safe to do so. Any student who engages in acts of discrimination, harassment, violence, intimidation, or bullying of anyone in or from the school may be subject to disciplinary action up to and including expulsion. The school's policies and process for filing a complaint are publicized to pupils, parents, employees and agents of the governing board. The notice shall be in English and in the primary language of the recipient. To report an incident and/or to receive a copy of the school's anti-discrimination, anti-harassment, anti-intimidation, and anti-bullying policies or to report incidences of bullying please contact the school administration.

It is school policy to prohibit harassment by any means, including but not limited to: sexual, physical, verbal, written, electronic, mental, emotional and visual harassment, intimidation, bullying, and cyberbullying. Whether direct or indirect, such intentional acts substantially harm and interfere with a student's education, threaten the overall educational environment, and disrupt the operation of school.

Pacific Coast Academy will take measures against harassment. This includes any act that takes place on or immediately adjacent to the location of any school event, at any school-sponsored activity, on school-provided transportation, or off-campus activities that cause or threaten to cause a substantial and material disruption at school or interfere with the rights of students to be secure.

It is important to understand that jokes, stories, cartoons, nicknames, the sending or posting of inappropriate and hurtful email messages, instant messages, text messages, digital pictures or images, or website postings, including blogs and comments that violate school, state, and federal law may be offensive to others and will not be tolerated.

If you feel you have been a victim of harassment or are being bullied, inform your Homeschool Teacher or school administrator immediately.

EXPULSION & SUSPENSION

Definition of Expulsion

Expulsion shall be defined as permanent dismissal from PCA, without re-enrollment privileges, and must be approved by the PCA Charter Board or their authorized designee.

Definition of Suspension

Suspensions shall be defined as a temporary leave of absence from PCA that may occur at the discretion of the individual PCA Homeschool Teacher, Regional Administrator, or the PCA Charter Board.

Grounds for Suspension and Expulsion

A student may be subject to suspension and/or expulsion when it is determined that the students, while on or within view of the Educational Vendor Locations, at a school sponsored activity/field trip, or online.

- Caused, attempted to cause, or threatened to cause physical injury to another person or willfully used force or violence upon another person, except in self-defense.
- Possessed, sold, or otherwise furnished any firearm, knife, explosive, or other dangerous object.
- Unlawfully possessed, used, sold, or otherwise furnished, or was under the influence of, any controlled substance as defined in Health and Safety Code 11053-11058, alcoholic beverage, or intoxicant of any kind.
- Unlawfully offered, arranged, or negotiated to sell any controlled substance as defined in Health and Safety Code sections 11053-11058, beverage or intoxicant of any kind, and then sold, delivered, or otherwise furnished to any person another liquid, substance or material and represented the same as a controlled substance, alcoholic beverage or intoxicant.
- Committed or attempted to commit robbery or extortion.
- Caused or attempted to cause damage to school property or private property.
- Stole or attempted to steal school property or private property.
- 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, and packets. This restriction shall not prohibit a student from using or possessing his/her own prescription products.
- Committed an obscene act or engaged in habitual profanity or vulgarity.
- Unlawfully possessed or unlawfully offered, arranged, or negotiated to sell any drug paraphernalia, as defined in Health and Safety Code 11014.5.
- ~~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. In no event shall any pupil in kindergarten or any of grades 1 to 12 be recommended for expulsion for any of these acts. In no event shall any pupil in kindergarten or any of grades 1 to 8 be suspended for any of the acts specified above relating to disrupting school activities and defiance.~~
- Knowingly received stolen school property or private property.
- 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 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, Charter School's Board of Directors, or designee(s)'s concurrence.

- Committed or attempted to commit a sexual assault as defined in Penal Code 261, 266c, 286, 288, 289, or former section 288a, or committed a sexual battery as defined in Penal Code 243.4.
- Harassed, threatened, or intimidated a student who is a witness or complaining 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.
- Made terrorist threats against school officials, students, and/or school property.
- For students in grades 4 to 12, committed sexual harassment as defined in Education Code 212.5.
- Caused, attempted to cause, threatened to cause, or participated in an act of hate violence as defined in Education Code 33032.5.
- Intentionally harassed, threatened or intimidated a student or group of students to the extent of having the actual and reasonably expected effect of materially disrupting classwork, creating substantial disorder, and invading student rights by creating an intimidating or hostile educational environment including, but not limited to, acts outlined in the Harassment section.
- Discriminated against, harassed, intimidated, and/or bullied any person or groups of persons based on the following actual or perceived characteristics: disability, gender, nationality, race or ethnicity, religion, sexual orientation, gender identity, gender expression or association with one or more of these actual or perceived characteristics. This policy applies to all acts related to school activities/field trips or school attendance.
- Engaged in, or attempted to engage in, hazing. "Hazing" means a method of initiation or pre-initiation 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. "Hazing" does not include athletic events or school-sanctioned events.
- Engaged in an act of bullying, including, but not limited to, bullying committed by means of an electronic act.
 - "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 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 school site, 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 website, including, but not limited to:
 - a) Posting to or creating a burn page. "Burn page" means an internet website created for the purpose of having one or more of the effects listed in paragraph (1).
 - b) Creating a credible impersonation of another actual pupil for the purpose of having one or more of the effects listed in paragraph (1). "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 paragraph (1). "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 (A) to (D), inclusive, of paragraph (1). A photograph or other visual recording, as described in this sub clause, 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.
 - iv. Notwithstanding paragraph (A) and subparagraph (i), 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.
- 3) "Reasonable pupil" means a pupil, including, but not limited to, a pupil with exceptional needs, who exercises average care, skill, and judgment in conduct for a person of that age, or for a person of that age with the pupil's exceptional needs.

Note: Pursuant to Education Code 48900.7, the making of a terrorist threat includes any written or oral statement 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 \$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.

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

Willful Defiance

If a student is found to have disrupted school activities or otherwise willfully defied the valid authority of supervisors, teachers, administrators, school officials, or other school personnel engaged in the performance of their duties, a certificated or noncertificated employee may refer a student to School administrators and timely in-school interventions or supports. The School administrator shall, within five business days, document the actions taken and place that documentation in the student's record to be available for access by parents. The School administrator shall also, by the end of the fifth business day, inform the referring certificated or noncertificated employee, verbally or in writing, what actions were taken and, if none, the rationale used for not providing any appropriate or timely in-school interventions or supports.

SUSPENSION & EXPULSION FOR STUDENTS WITH DISABILITIES

A student identified as an individual with disabilities pursuant to the Individuals with Disabilities Education Act or Section 504 of the federal Rehabilitation Act of 1973 is subject to the same grounds for suspension and expulsion which apply to general education students. All the procedural safeguards established by Charter School policies and regulations shall be observed in considering the suspension or expulsion of students with disabilities. In the case of a suspension or an expulsion of a student identified as having special education needs, PCA shall comply with federal and state law.

DUE PROCESS STATEMENT

Pacific Coast Academy shall provide for the fair treatment of students facing suspension and expulsion by affording them due-process rights. Rules regarding suspension and expulsion shall be revised periodically as required by any changes in school policy, regulation, or law.

In all cases, school disciplinary policies shall afford students due process. To this end, the school board shall develop rules and regulations governing the procedures by which students may be suspended or expelled.

In the event of an expulsion, a student will be entitled to written notice of the grounds for their proposed removal and will be given a full due-process hearing in regard to the proposed expulsion. Parent(s)/guardian(s) will also be given written notice in advance of said hearing so that they may attend. The school will maintain a record of the notice and of the hearing. The student will also be entitled to appeal a decision to expel said student, pursuant to the appeal procedures established by the school board.

GRIEVANCE POLICY AND PROCEDURE

Pacific Coast Academy is committed to achieving student/family satisfaction. The following procedure was developed to ensure that student, family and staff grievances are addressed fairly by the appropriate persons in a timely manner. Discrimination against students/families on the basis of ethnicity, sex, ancestry, physical or mental disability, race, color, gender, gender identity or expression national origin, sexual orientation or religion is prohibited.

The parent/guardian will address in writing any concern or grievance initially with the student's Homeschool Teacher. The Homeschool Teacher and/or supervisor will respond. If the concern or grievance is not resolved, the parent/guardian may request a meeting with school leadership to discuss the concern or grievance. Pacific Coast Academy leadership will investigate and respond within 60 school days. A written email and letter will be sent to

the family that will address the concern and outcome.

The charter school is committed to maintaining a learning environment that is free from sexual harassment and shall follow the Title IX grievance procedures for addressing allegations of sexual harassment as defined under Title IX. The Title IX Policy can be found on the school's website in the About section, under School Board and Board Policies.

The charter school has adopted a Uniform Complaint Procedure. Pacific Coast Academy shall follow uniform complaint procedures when addressing complaints involving adult education programs, categorical aid programs, migrant child education, career technical education training programs, child care and development programs, allegations of unlawful discrimination, harassment, intimidation, or bullying, lactation accommodations, non-compliance with school safety planning requirements, pupil fees, courses of study, instructional minutes for physical education, local control accountability plans, any deficiencies related to preschool health and safety issues for a California state preschool program, and matters pertaining to the right of foster youth, homeless youth, former juvenile court school pupils, and children of military families. Information regarding the Uniform Complaint Procedure, including the individual responsible for processing a Uniform Complaint can be found on the school's website in the About section, under School Board and Board Policies.

Pupil Fees

California Education Code (EC) Section 49011 subdivision A states that a pupil enrolled in a public school shall not be required to pay a pupil fee for participation in an educational activity. The Charter School has the primary responsibility to ensure compliance with applicable state and federal laws and regulations governing educational programs. To resolve complaints which may require a more formal process, the Board adopts Uniform Complaint Procedures or "UCP," which can be found on the school's website under About > School Board > Board Policies > Community Relations.

FAMILY EDUCATIONAL RIGHTS AND PRIVACY ACT (FERPA)

Notification of Rights under FERPA for Elementary and Secondary Schools

FERPA affords parents and students who are 18 years of age or older ("eligible students") certain rights with respect to the student's education records. These rights are:

- The right to inspect and review the student's education records within 45 days after the day the school receives a request for access.
Parents or eligible students should submit to the school Executive Director [or appropriate school official] a written request that identifies the records they wish to inspect. The school official will make arrangements for access and notify the parent or eligible student of the time and place where the records may be inspected.
- The right to request the amendment of the student's education records that the parent or eligible student believes are inaccurate, misleading, or otherwise in violation of the student's privacy rights under FERPA.

Parents or eligible students who wish to ask the school to amend a record should write to the school Executive Director [or appropriate school official], clearly identify the part of the record they want changed, and specify why it should be changed. If Pacific Coast Academy decides not to amend the record as requested by the parent or eligible student, Pacific Coast Academy will notify the parent or eligible

student of the decision and of their right to a hearing regarding the request for amendment. Additional information regarding the hearing procedures will be provided to the parent or eligible student when notified of the right to a hearing.

- The right to provide written consent before Pacific Coast Academy discloses personally identifiable information (PII) from the student's education records, except to the extent that FERPA authorizes disclosure without consent.

One exception, which permits disclosure without consent, is disclosure to school officials with legitimate educational interests. A school official is a person employed by Pacific Coast Academy as an administrator, supervisor, instructor, or support staff member (including health or medical staff and law enforcement unit personnel) or a person serving on the school board. A school official also may include a volunteer or contractor outside of the school who performs an institutional service of function for which the school would otherwise use its own employees and who is under the direct control of the school with respect to the use and maintenance of PII from education records, such as an attorney, auditor, medical consultant, or therapist; a parent or student volunteering to serve on an official committee, such as a disciplinary or grievance committee; or a parent, student, or other volunteer assisting another school official in performing his or her tasks. A school official has a legitimate educational interest if the official needs to review an education record in order to fulfill his or her professional responsibility.

Upon request, Pacific Coast Academy discloses education records without consent to officials of another school district in which a student seeks or intends to enroll, or is already enrolled if the disclosure is for purposes of the student's enrollment or transfer. [Note: FERPA requires a school to make a reasonable attempt to notify the parent or student of the records request unless it states in its annual notification that it intends to forward records on request.]

- The right to file a complaint with the U.S. Department of Education concerning alleged failures by Pacific Coast Academy to comply with the requirements of FERPA. The name and address of the Office that administers FERPA are:

Family Policy Compliance Office
U.S. Department of Education
400 Maryland Avenue, SW
Washington, DC 20202

FERPA permits the disclosure of PII from students' education records, without consent of the parent or eligible student, if the disclosure meets certain conditions found in §99.31 of the FERPA regulations. Except for disclosures to school officials, disclosures related to some judicial orders or lawfully issued subpoenas, disclosures of directory information, and disclosures to the parent or eligible student, §99.32 of the FERPA regulations requires the school to record the disclosure. Parents and eligible students have a right to inspect and review the record of disclosures. A school may disclose PII from the education records of a student without obtaining prior written consent of the parents or the eligible student –

- To other school officials, including teachers, within the educational agency or institution whom the school has determined to have legitimate educational interests. This includes contractors, consultants, volunteers, or other parties to whom the school has outsourced institutional services or functions, provided that the conditions listed in §99.31(a)(1)(i)(B)(1) - (a)(1)(i)(B)(2) are met. (§99.31(a)(1))

- To officials of another school, school system, or institution of postsecondary education where the student seeks or intends to enroll, or where the student is already enrolled if the disclosure is for purposes related to the student's enrollment or transfer, subject to the requirements of §99.34. (§99.31(a)(2))
- To authorized representatives of the U.S. Comptroller General, the U.S. Attorney General, the U.S. Secretary of Education, or State and local educational authorities, such as the State educational agency in the parent or eligible student's State (SEA). Disclosures under this provision may be made, subject to the requirements of §99.35, in connection with an audit or evaluation of Federal- or State-supported education programs, or for the enforcement of or compliance with Federal legal requirements that relate to those programs. These entities may make further disclosures of PII to outside entities that are designated by them as their authorized representatives to conduct any audit, evaluation, or enforcement or compliance activity on their behalf. (§§99.31(a)(3) and 99.35)
- In connection with financial aid for which the student has applied or which the student has received, if the information is necessary to determine eligibility for the aid, determine the amount of the aid, determine the conditions of the aid, or enforce the terms and conditions of the aid. (§99.31(a)(4))
- To State and local officials or authorities to whom information is specifically allowed to be reported or disclosed by a State statute that concerns the juvenile justice system and the system's ability to effectively serve, prior to adjudication, the student whose records were released, subject to §99.38. (§99.31(a)(5))
- To organizations conducting studies for, or on behalf of, the school, in order to: (a) develop, validate, or administer predictive tests; (b) administer student aid programs; or (c) improve instruction. (§99.31(a)(6))
- To accrediting organizations to carry out their accrediting functions. (§99.31(a)(7))
- To parents of an eligible student if the student is a dependent for IRS tax purposes. (§99.31(a)(8))
- To comply with a judicial order or lawfully issued subpoena. (§99.31(a)(9))
- To appropriate officials in connection with a health or safety emergency, subject to §99.36. (§99.31(a)(10))
- Information the school has designated as "directory information" under §99.37. (§99.31(a)(11))

CALIFORNIA LAW REGARDING SAFE STORAGE OF FIREARMS

Per SB 906, local educational agencies (LEAs) are required to notify parents about California's laws around storing firearms safely.

California law requires parents and legal guardians of all students to keep firearms out of the hands of children by storing firearms in a safe and secure manner, including keeping them locked up when not in use or secured with a locking device that renders the firearm inoperable, and storing firearms separately from ammunition.

- With very limited exceptions, California makes a person criminally liable for keeping any firearm, loaded or unloaded, within any premises that are under their custody and control where that person knows or reasonably should know that a child is likely to gain access to the firearm without the permission of the child's parent or legal guardian, and the child obtains access to the firearm and thereby (1) causes death or injury to the child or any other person; (2) carries the firearm off the premises or to a public place, including to any preschool or school grades kindergarten through twelfth grade, or to any school-sponsored event, activity, or performance; or (3) unlawfully brandishes the firearm to others.^[1]
 - Note: The criminal penalty may be significantly greater if someone dies or suffers great bodily injury as a result of the child gaining access to the firearm.
- With very limited exceptions, California also makes it a crime for a person to negligently store or leave any firearm, loaded or unloaded, on their premises in a location where the person knows or reasonably

should know that a child is likely to gain access to it without the permission of the child's parent or legal guardian, unless reasonable action is taken to secure the firearm against access by the child, even where a minor never actually accesses the firearm.^[2]

- In addition to potential fines and terms of imprisonment, as of January 1, 2020, a gun owner found criminally liable under these California laws faces prohibitions from possessing, controlling, owning, receiving, or purchasing a firearm for 10 years.^[3]
- Finally, a parent or guardian may also be civilly liable for damages resulting from the discharge of a firearm by that person's child or ward.^[4]

[1] See California Civil Code Section 29805.

[2] See California Civil Code Section 1714.3.

[3] See California Penal Code sections 25100 through 25125 and 25200 through 25220.

[4] See California Penal Code section 25100(c).

TITLE 1

PARENT AND FAMILY ENGAGEMENT POLICY

Learning and Educational Agencies and schools receiving federal funding are required to implement a parent and family engagement policy under federal law. See 20 U.S.C. § 6318. The Parent and Family Engagement Policy can be found on the school website in the About section, under School Board and Board Policies.

PARENT NOTIFICATION OF TEACHER QUALIFICATIONS

Your child is attending a school receiving Title I federal funds through the Elementary and Secondary Education Act (ESEA). At the beginning of each school year, local educational agencies receiving Title I funds are required to notify parents whose student(s) attend a Title I school that they may request, and the agency will provide the parents on request (and in a timely manner), information regarding the professional qualifications of the student's classroom teachers, including at a minimum:

- Whether the student's teacher:
 - Has met State qualification and licensing criteria for the grade levels and subject areas in which the teacher provides instruction;
 - Is teaching under emergency or other provisional status through which State qualification or licensing criteria have been waived; and
 - Is teaching in the field of discipline of the certification of the teacher.
- Whether the child is provided services by paraprofessionals and, if so, their qualifications.

If you would like this information, please contact Human Resources at hrhelp@pacificcoastacademy.org.

NOTICE TO FAMILIES REGARDING SPEECH-LANGUAGE PATHOLOGIST QUALIFICATIONS

Speech-Language Pathologists, Speech-Language Pathology Assistants, Required Professional Experience Licensees, and Speech-Language Pathology Aides are licensed and regulated by the Speech-Language Pathology & Audiology & Hearing Aid Dispensers Board: Phone (916) 287 7915, www.speechandhearing.ca.gov

COMPREHENSIVE SEXUAL HEALTH AND HIV PREVENTION EDUCATION (CALIFORNIA HEALTHY YOUTH ACT)

[The California Healthy Youth Act \(CHYA\) of 2016](#) was extended to charter schools in 2018 ([AB 2601](#)). CHYA requires that all California public schools provide comprehensive sexual health and HIV prevention education to students at least once in middle school and once in high school. Our school offers the [Rights, Respect, Responsibility \(3Rs\) curriculum](#) to all 8th- and 9th-grade students.

The law requires that schools offer instruction that is inclusive of all students, encourage students to communicate with parents or guardians about human sexuality, and provide students with the knowledge and skills they need to develop healthy attitudes concerning adolescent growth and development.

The purpose of this instruction is to:

- Provide students with the knowledge and skills necessary to protect their sexual and reproductive health from HIV and other sexually transmitted infections and unintended pregnancy.
- Provide students with the knowledge and skills they need to develop healthy attitudes concerning adolescent growth and development, body image, gender, sexual orientation, relationships, marriage, and family.
- Promote an understanding of sexuality as a normal part of human development.
- Ensure students receive integrated, comprehensive, accurate, and unbiased sexual health and HIV prevention instruction and provide educators with clear tools and guidance to accomplish that end.
- Provide students with the knowledge and skills necessary to have healthy, positive, and safe relationships and behaviors.

We respect your right as a parent to choose what is best for your child. You can download the full curriculum [here](#).

We selected the 3Rs curriculum because it can be used in your home, preserving your ability to work with your child in your typical homeschool environment. We will provide families access to credentialed teachers who have been trained in the curriculum to help guide and support instruction.

The California Healthy Youth Act permits parents/guardians to excuse their child from “all or part” of comprehensive sexual health and HIV prevention instruction. If you choose to excuse your child from the entire comprehensive sexual health education curriculum, please send a note to your Homeschool Teacher (HST).

Guidelines for requesting to excuse your 8th-grade or 9th-grade child:

- Each excused child must have a letter submitted by their parent or guardian for each year you excuse them from participation.
 - The middle and high school programs are different, and we require separate excusal letters for the 8th- and 9th-grade programs.
- In the letter, please include the date and your child's full name and grade level.
 - You do not need to sign the letter, but please include your full name.
- Simply state that you are excusing your child from the CHYA instruction.
 - You do not need to provide a reason for the excusal.

You can excuse your child from specific lessons. Please provide your HST with a letter stating the lessons from

which you are excusing your child. California does not allow schools to permit parents/guardians to **selectively** excuse their child from “instruction, materials, presentations, or programming that discuss gender, gender identity, gender expression, sexual orientation, discrimination, harassment, bullying, intimidation, relationships, or family and do not discuss human reproductive organs and their functions.” The following lessons are not subject to selective “opt-out”:

- 8th grade: Lessons 1, 2, and 9
- 9th grade: Lessons 1, 3, and 10

PARENT-SCHOOL COMPACT

The Pacific Coast Academy, and the parents of the students participating in activities, services and programs funded by Title I, Part A, agree that the Parent-School Compact outlines how the parents, the entire school staff, and the students will share in the responsibility for improved student academic achievement and the means by which the school and parents will build and develop a partnership that will help children achieve the State high academic standards (ESSA Section 1116[d]).

As a school, staff at Pacific Coast Academy will

- Provide a high-quality curriculum and instruction in a supportive and effective learning environment that enables students to meet the state standards as follows:
 - Provide a positive atmosphere for learning, including models of respectful behavior and positive attitudes toward work.
 - Provide multiple alternative modes of instruction so that students have a clear understanding of concepts.
 - Supply clear evaluations of student progress to students and parents/guardians, including timely feedback to students about their schoolwork.
 - Reinforce the partnership between parent/guardian, student, and staff by providing strategies to assist learning at home.
 - Provide training and workshops, as appropriate, for teachers and parents/guardians.
 - Provide a process that includes students, parent/guardians, and school staff for ongoing planning, reviewing, and improving school activities and programs.
 - Convene an annual meeting to explain our Title 1 program and inform families annually of opportunities to participate in it.
 - Seek parent input related to our Title 1 program, including but not limited to LCAP Advisory Committee.
- Provide ongoing communication between parents/guardians and teachers as follows:
 - Access to schedule a meeting with a teacher to discuss an individual student's achievement.
 - Family Learning Events will be held once in the fall and again in the spring.
 - The school will support families of students having academic or behavioral problems when these problems are in danger of affecting a student's academic achievement.
- Provide parents with frequent reports on their child's progress:
 - High school students will receive a progress report twice per year and all students will receive a report card at the end of each semester
 - Teachers will meet, a minimum of every 20 school days, with families to discuss the student's academic progress and achievement.

Parent/Guardian Responsibilities

We, as parents/guardians, will support our child's learning in the following ways:

- Monitoring my child/teen's school attendance
- Supporting the school discipline codes
- Communicating with teachers and staff whenever I have a concern

- Making every effort to attend school events such as MLAC meetings, LP meetings, Annual Title I meetings, Parent workshops, and other parent engagement events.
- Making sure that assignments and schoolwork are completed
- Staying informed about my child’s education and communicating with the school by promptly reading all notices from the school.
- Participating in decisions relating to my child’s education.
- Promoting positive use of my child’s extracurricular time.
- Serving to the extent possible on parent advisory committee

Student responsibilities

As a student, I will:

- Show respect and cooperate with all individuals at school
- Follow school rules
- Be prepared and engaged in daily academic activities
- Complete all assignments to the best of my ability and on time
- Respecting the rights of others to learn without disruption
- Asking for help when I do not understand

By signing this agreement, I acknowledge that I have read and understand the preceding pages that outline the policies and rules of Pacific Coast Academy. I also acknowledge that I have discussed this information with my child.

Student Name (Print)

Student Signature

Date

Parent/Guardian Name (Print)

Parent/Guardian Signature

Date

SIGNATURE OF RECEIPT & ACKNOWLEDGEMENT

By signing, you are agreeing to the policies and procedures of the Parent Student Handbook including, but not limited to:

- Registration Requirements
- Academic Expectations
- Report Cards & Grading
- Attendance
- Non-Compliance
- Work Samples
- Technology Usage
- Testing & Assessments
- Behavioral Expectations
- Zoom Acceptable Use Policy
- Planning Amounts & Learning Plans
- Academic Integrity
- Field Trip Guidelines
- COPPA Permissions

Student Name (Print)

Student Signature

Date

Parent/Guardian Name (Print)

Parent/Guardian Signature

Date

PARENT/GUARDIAN PUBLICITY AUTHORIZATION AND RELEASE

Dear Parent/Guardian:

Our school requests your permission to reproduce through printed, audio, visual, or electronic means activities in which your pupil has participated in your pupil's education program. Your authorization will enable us to use specially prepared materials to (1) train teachers and/or (2) increase public awareness and promote continuation and improvement of education programs through the use of mass media, displays, brochures, websites, etc.

Student Full Name: _____

Student DOB: _____

Parent/Guardian Name: _____

Parent/Guardian Email: _____

- I, as a parent or guardian, of the above named pupil fully authorize and grant Pacific Coast Academy and its authorized representatives, the right to print, photograph, record, and edit as desired, the biographical information, name, image, likeness, and/or voice of the above named pupil on audio, video, film, slide, or any other electronic and printed formats, currently developed, (known as "Recordings"), for the purposes stated or related to the above.
- I understand and agree that use of such Recordings will be without any compensation to the pupil or the pupil's parent or guardian.
- I understand and agree that Pacific Coast Academy and/or its authorized representatives shall have the exclusive right, title, and interest, including copyright, in the Recordings.
- I understand and agree that Pacific Coast Academy and/or its authorized representatives shall have the unlimited right to use the Recordings for any purposes stated or related to the above.
- I hereby release and hold harmless the Pacific Coast Academy and its authorized representatives from any and all actions, claims, damages, costs, or expenses, including attorney's fees, brought by the pupil and/or parent or guardian which relate to or arise out of any use of these Recordings as specified above.

Do you agree to accept the provisions of this release?

YES: _____

NO: _____

SIGNATURE: _____

My signature shows that I have read and understood the release, and verifies my selection of the question above

DATE: _____

Coversheet

Residency Policy

Section: IV. Consent Agenda
Item: D. Residency Policy
Purpose:
Submitted by:
Related Material: PCA Residency Policy_Redlined 11.15.2023.pdf



Pacific Coast Academy

Residency Policy

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RESIDENCY POLICY

California law requires that certain residency requirements are established in order for a student to be enrolled in an independent study charter school for which average daily attendance may be claimed. California law requires that a student be a California resident and requires that the student is a resident of the county in which the apportionment claim is reported or of a county immediately adjacent to the county in which the apportionment claim is reported. [EC §§ 47612(b), 5147.3]

The purpose of the Pacific Coast Academy Governing Board approving this Residency Policy is to accomplish the following:

- Define Residency
- Outline Residency for a Student on an Extended Vacation
- Establish the Location Materials Will Be Mailed To
- Outline the Procedures When a Student's Residency is in Question
- Outline the Parent/Guardian/Education Rights Holder's Right Regarding Determination of Nonresidency
- Outline the Procedures for Children of Military Families
- Outline the Procedures for Homeless Youth
- Outline the Procedures for Foster Youth
- Outline the Procedures for Migratory Youth

Definition of Residency

A student has residency in the state and county of the residence of the parent/guardian with whom that student maintains their place of abode. Residence denotes any factual place of abode of some permanency that is more than a mere temporary sojourn. Owning a home in California or in a particular county does not qualify a student to attend Pacific Coast Academy, unless it can be shown that the student is also living in the home at least three days per week during the school year.

Residency for a Student on an Extended Vacation

A student on an extended vacation lasting longer than one month, but less than two months, will not be deemed to have lost California residency.

The Location Material Will Be Mailed To

All materials will be mailed to, and any in person services will be held at, the address identified in the student's records in their proof of residence documentation, unless an alternative location is agreed upon by the teacher of record.

Student's Residency is in Question

If there is reason to believe that a student's residency is in question, Pacific Coast Academy may investigate in order to determine authenticity of the home address. When it is determined that a student

lives outside of California and/or an authorized county, Pacific Coast Academy will provide written notice of the determination of nonresidency within five days of Pacific Coast Academy's intention to disenroll the student.

Parent/Guardian/Education Rights Holder's Right Regarding Determination of Nonresidency

The notice shall contain an explanation of the parent/guardian/education rights holder's right to request a hearing adjudicated by a neutral officer within a reasonable number of days at which the pupil has a fair opportunity to present testimony, evidence, and witnesses and confront and cross-examine adverse witnesses and at which the pupil has the right to bring legal counsel or an advocate to dispute the finding of nonresidency. If the parent/guardian/educational rights holder does not request a hearing within five days of receipt of the notice, the right to a hearing is waived and the student will be immediately disenrolled. If the student's parent, guardian or educational rights holder initiates the hearing, the student shall remain enrolled and shall not be disenrolled until Pacific Coast Academy issues a final decision. If the parent, guardian or educational rights holder requests a hearing within the five-day period, the parent, guardian or educational rights holder is required to cooperate to schedule the hearing within 10 days of the request for the hearing. If a parent, guardian or educational rights holder does not cooperate in scheduling the hearing and the hearing is not scheduled within 10-days (absent extraordinary circumstances in the sole discretion of the Executive Director), the parent, guardian or educational rights holder waives their rights to the hearing.

Children of Military Families

Pacific Coast Academy will serve children of military families, as defined by Education Code section 49701, as follows:

- Allow the student to continue their education in Pacific Coast Academy, regardless of change of residence of the military family during that school year, for the duration of the student's status as a child of a military family; or
- For a student whose status changes due to the end of military service of their parent during a school year, comply with either of the following, as applicable:
 - If the student is enrolled in kindergarten or any of grades 1 to 8, inclusive, allow the student to continue their education in Pacific Coast Academy through the duration of that academic school year;
 - If the child is enrolled in high school, allow the student to continue their education in Pacific Coast Academy through graduation.

Once Pacific Coast Academy is notified that a student is identified as a child of a military family, Pacific Coast Academy will require the parent/guardian submit the following documentation:

- Written proof of the transfer, including the time period for the transfer and location of the transfer
- A signed affidavit that states that the student is only enrolled in Pacific Coast Academy and not in any other full-day educational program and that the student qualifies as a child of a military family

as defined in Education Code section 49701.

For high school students, the aforementioned documentation will need to be resubmitted on an annual basis. Pacific Coast Academy reserves the right to re-verify all of the above at any time throughout the school year.

Homeless Youth

Pacific Coast Academy will be considered to be a pupil's school of origin for a homeless youth when the child attended Pacific Coast Academy when permanently housed or was last enrolled in Pacific Coast Academy before becoming homeless. Pacific Coast Academy will serve homeless youth, as defined below, whose residency has changed as follows:

- Allow the student to continue their education in Pacific Coast Academy for the duration of homelessness.
- If the pupil is no longer homeless before the end of the academic year, either of the following apply:
 - If the homeless youth is in high school, the Pacific Coast Academy shall allow the formerly homeless child to continue their education in the Pacific Coast Academy through graduation.
 - If the homeless youth is in kindergarten or any of grades 1 to 8, inclusive, the Pacific Coast Academy shall allow the formerly homeless youth to continue their education in Pacific Coast Academy through the duration of the academic year.

The term "homeless youth" or "homeless pupil" shall mean individuals who lack a fixed, regular, and adequate nighttime residence (within the meaning of 42 USC section 11302(a)(1)); and includes—

- children and youths who are sharing the housing of other persons due to loss of housing, economic hardship, or a similar reason; are living in motels, hotels, trailer parks, or camping grounds due to the lack of alternative adequate accommodations; are living in emergency or transitional shelters; or are abandoned in hospitals;
- children and youths who have a primary nighttime residence that is a public or private place not designed for or ordinarily used as a regular sleeping accommodation for human beings (within the meaning of section 42 USC section 11302(a)(2)(C));
- children and youths who are living in cars, parks, public spaces, abandoned buildings, substandard housing, bus or train stations, or similar settings; and
- migratory children (as such term is defined in 20 USC section 6399) who qualify as homeless for the purposes of this part because the children are living in circumstances described in clauses (i) through (iii).

Foster Youth

Pacific Coast Academy will be considered to be a pupil's school of origin for a foster youth when the child attended the Pacific Coast Academy at the initial detention or placement, or any subsequent change in placement of a foster child for the duration of the jurisdiction of the court. **In addition, if a foster child is an individual with exceptional needs and enrolled in Pacific Coast Academy, the school of origin also includes placement in a nonpublic, nonsectarian school.** Pacific Coast Academy will serve former foster

youth, as defined below, whose residency has changed as follows:

- If the jurisdiction of the court is terminated before the end of an academic year, the Pacific Coast Academy shall allow a former foster child who is in kindergarten or any of grades 1 to 8, inclusive, to continue their education in the school of origin through the duration of the academic school year.
- If the jurisdiction of the court is terminated while a foster child is in high school, Pacific Coast Academy shall allow the former foster child to continue their education in Pacific Coast Academy through graduation.

The term “foster youth” means a child who has been removed from their home pursuant to Welfare and Institutions (“W&I”) Code section 309, is the subject of a petition filed under W&I Code sections 300 or 602 or has been removed from their home and is the subject of a petition filed under W&I Code sections 300 or 602.

Migratory Youth

Pacific Coast Academy will be considered to be a pupil’s school of origin for a migratory youth when the child attended the Pacific Coast Academy at the time the pupil’s status changed to a pupil who is a migratory youth. Pacific Coast Academy will serve migratory youth, as defined below, whose residency has changed as follows:

- If the migratory youth is enrolled in kindergarten or any of grades 1 to 8, inclusive, allow the pupil to continue their education in Pacific Coast Academy through the duration of that academic school year.
- If the migratory youth is enrolled in high school, allow the pupil to continue their education in Pacific Coast Academy through graduation.

The term “migratory youth” means a child who has moved with a parent, guardian or other person having custody, from one school to another, either within the State of California or from another state within the 12-month period immediately preceding their identification as such a child, in order that the child, a parent, guardian or other member of their immediate family might secure temporary or seasonal employment in an agricultural or fishing activity and whose parents or guardians have been informed of the child’s eligibility for migrant education services. “Migratory youth” includes a child who, without the parent or guardian, has continued to migrate annually to secure temporary or seasonal employment in an agricultural or fishing activity.

Coversheet

Foster Youth Policy

Section: IV. Consent Agenda
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Purpose:
Submitted by:
Related Material: PCA Foster Youth Policy_Redlined 12.01.2023.pdf



Pacific Coast Academy

Foster Youth Policy

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FOSTER YOUTH POLICY

The Governing Board of Pacific Coast Academy (the “Charter School”) desires to ensure that foster children are provided equal access to the same free, appropriate public education provided to other children and youth. Foster students will be given access to the education and other services that such students need to ensure that they have an opportunity to meet the same challenging State student academic achievement standards to which all students are held. Foster students will not be stigmatized or segregated in a separate school or program based on the student’s status as foster youth.

DEFINITIONS

Foster Child/Student/Youth

Foster child/student/youth means a child who has been removed from their home pursuant to Welfare and Institutions (“W&I”) Code section 309, is the subject of a petition filed under W&I sections 300 or 602, or has been removed from their home and is the subject of a petition filed under W&I Code sections 300 or 602.

School of Origin

The Charter School is the school of origin when the student attended the Charter School when permanently housed or was last admitted at the initial detention or placement or subsequent change in placement of a foster child. **School of origin for foster children with individual exceptional needs also includes a placement in a certified nonpublic, nonsectarian school.** If the school the foster child attended when permanently housed is different from the school in which the foster child was last admitted, or if there is some other school that the foster child attended with which the foster child is connected and that the foster child attended within the immediately preceding 15 months, the foster child liaison, in consultation with, and with the agreement of, the foster child and the person holding the right to make educational decisions for the foster child, shall determine, in the best interests of the foster child, the school that shall be deemed the school of origin.

FOSTER CHILD LIAISON

The School’s foster child liaison is:

Executive Director, Krystin Demofonte, krystin.demofonte@pacificcoastacademy.org.

The School’s foster child liaison is required to do all of the following:

- Ensure and facilitate the proper educational placement, enrollment in school and checkout from school of foster children.
- Assist foster children when transferring from one school to another school in ensuring proper transfer of credits, records and grades.
- Notify the foster child’s attorney and the appropriate representative of the county child welfare agency of pending expulsion proceedings if the decision to recommend expulsion is a

discretionary act, pending proceedings to extend a suspension until an expulsion decision is rendered if the decision to recommend expulsion is a discretionary act, and, if the foster child is an individual with exceptional needs, pending manifestation determinations if the School has proposed a change in placement due to an act for which the decision to recommend expulsion is at the discretion of the Executive Director.

- The foster child liaison, in consultation with, and with the agreement of, the foster child and the person holding the right to make educational decisions for the foster child, may recommend, in accordance with the foster child's best interests, that the foster child's right to attend the school of origin be waived and the foster child be enrolled in a public school that pupils living in the attendance area in which the foster child resides are eligible to attend.
- Before making a recommendation to move a foster child from their school of origin, the foster liaison shall provide the foster child and the person holding the right to make educational decisions for the foster child with a written explanation stating the basis for the recommendation and how the recommendation serves the foster child's best interest.
- If the foster child liaison, in consultation with the foster child and the person holding the right to make educational decisions for the foster child, agrees that the best interests of the foster child would best be served - by their transfer to a school other than the school of origin, the foster child shall immediately be enrolled in the new school.

ADMISSION

All foster students are required to follow the school's process for admitting students, including filling out and submitting the school's admission packet on time. As with all students, admission depends upon availability. In the event of an oversubscription in a grade, foster students will participate in the lottery as with any other student.

If the foster child seeking admission has outstanding fees, fines, textbooks or other items or moneys due to the school last attended or is unable to produce clothing or records normally required for admission, such as previous academic records, medical records, including, but not limited to, records or other proof of immunization history, proof of residency, other documentation or school uniforms, this will not serve as a basis for non-admission. Within two days of admission of the foster child, the foster child liaison will contact the school last attended by the foster child to obtain all academic and other records.

If a dispute arises regarding the request of a foster child to remain in Pacific Coast Academy as the school of origin, the foster child has the right to remain in Pacific Coast Academy pending resolution of the dispute. The dispute shall be resolved in accordance with the Uniform Complaint Procedures adopted by the School.

Admission in Pacific Coast Academy as the school of origin will be allowed, unless a determination is made that it is not in the best interest of the foster child to attend Pacific Coast Academy. Best interest factors include, but are not limited to, appropriateness of the current educational setting and proximity to the school in which the child is enrolled at the time of placement.

FORMER FOSTER CHILDREN

If the jurisdiction of the court is terminated before the end of an academic year, the Pacific Coast Academy shall allow a former foster child who is in kindergarten or any of grades 1 to 8, inclusive, to continue their education as the school of origin through the duration of the academic school year.

If the jurisdiction of the court is terminated while a foster child is in high school, Pacific Coast Academy shall allow the former foster child to continue their education in Pacific Coast Academy as the school of origin through graduation.

COURSE WORK AND GRADUATION REQUIREMENTS

The Charter School will accept coursework satisfactorily completed by the foster child while attending another public school, a juvenile court school, a charter school, a school in a country other than the United States, or a nonpublic, nonsectarian school even if the pupil did not complete the entire course and shall issue that pupil full or partial credit for coursework completed.

The credits accepted shall be applied to the same or equivalent course, if applicable, as the coursework completed in the prior school. The Charter School will not require the foster child to retake a course if the pupil has satisfactorily completed the entire course in a public school, a juvenile court school, a charter school, a school in a country other than the United States, or a nonpublic, nonsectarian school. If the pupil did not complete the entire course, the Charter School shall not require the pupil to retake the portion of the course the pupil completed unless the Charter School, in consultation with the holder of educational rights for the pupil, finds that the pupil is reasonably able to complete the requirements in time to graduate from high school. When partial credit is awarded in a particular course, the foster youth shall be enrolled in the same or equivalent course, if applicable, so that the pupil may continue and complete the entire course.

A foster youth shall not be prevented from retaking or taking a course to meet the eligibility requirements for admission to the California State University or the University of California.

A foster student who transfers between schools any time after the completion of the student's second year of high school and is in the student's third or fourth year of high school, the School shall exempt from all coursework and other requirements adopted by the School that are in addition to the statewide coursework requirements specified in Education Code section 51225.3, unless the School makes a finding that the student is reasonably able to complete the School's graduation requirements in time to graduate from high school by the end of the student's fourth year of high school.

If the School determines that the foster student is reasonably able to complete the School's graduation requirements within the student's fifth year of high school, the School shall do all of the following: 1) Inform the student of the student's option to remain in school for a fifth year to complete the School's graduation requirements; 2) Inform the student, and the student's educational rights holder, about how remaining in the School for a fifth year to complete the School's graduation requirements will affect the student's ability to gain admission to a postsecondary educational institution; 3) Provide information to the student about transfer opportunities available through the California Community Colleges; 4) Permit

the student to stay in school for a fifth year to complete the School's graduation requirements upon agreement with the student, if the student is 18 years of age or older, or if under 18 years of age, with the person holding the right to make educational decisions for the student.

To determine whether a foster student is in the third or fourth year of high school, either the number of credits the pupil has earned to the date of transfer or the length of the student's school admission may be used, whichever will qualify the student for the exemption.

Within 30 calendar days of the date that a foster student may qualify for the exemption from local graduation requirements transfers into a school, the School shall notify the student, the educational rights holder, and the School's liaison for foster children and youth of the availability of the exemption and whether the student qualifies for an exemption. If the School fails to provide timely notice, the student shall be eligible for the exemption from local graduation requirements once notified, even if that notification occurs after the student is no longer in foster care, if the student otherwise qualifies for the exemption.

A foster student that has been exempted from local graduation requirements in accordance with Education Code section 51225.1 and completes the statewide coursework requirements specified in Education Code section 51225.3 before the end of the student's fourth year of high school and that student would otherwise be entitled to remain in attendance at the school, the School shall not require or request that the pupil graduate before the end of the student's fourth year of high school.

If a foster student is exempted from local graduation requirements pursuant to Education Code section 51225.1, the School shall notify the student and the person holding the right to make educational decisions for the student how any of the requirements that are waived will affect the student's ability to gain admission to a postsecondary educational institution and shall provide information about transfer opportunities available through the California Community Colleges.

If a foster student who is eligible for the exemption from local graduation requirements and would otherwise be entitled to remain in attendance at the School shall not be required to accept the exemption or be denied admission in, or the ability to complete, courses for which the student is otherwise eligible, including courses necessary to attend an institution of high education, regardless of whether those courses are required for statewide graduation requirements.

If a foster student is not exempted from local graduation requirements or has previously declined the exemption, the School shall exempt the student at any time if an exemption is required by the student and the student qualifies for the exemption.

If a foster student is exempted from local graduation requirements, the School shall not revoke the exemption.

If a foster student is exempted from local graduation requirements, the exemption shall continue to apply after the student is no longer a foster student while the student is admitted in the School or if a foster student who is exempt from local graduation requirements transfers to the School from another school.

The School shall not require or request a foster student to transfer schools in order to qualify the student for an exemption.

A complaint for noncompliance with this section may be filed with the School under the School's Uniform Complaint Procedures.

TRANSPORTATION

If the foster student requires transportation to continue to attend the Charter School as the school of origin, the Charter School will ensure that the foster child receives transportation in a cost effective manner.

RECORDS

A foster family agency with jurisdiction over a currently admitted or former pupil, a short-term residential treatment program staff responsible for the education or case management of a student, and a caregiver who has direct responsibility for the care of the student, including a certified or licensed foster parent, an approved relative or nonrelated extended family member, or a resource family (as defined below), may access the current or most recent records of grades, transcripts, attendance, discipline and online communication on platforms established by schools for pupils and parents, and any individualized education programs (IEPs) that may have been developed, or any plan adopted pursuant to Section 504 of the federal Rehabilitation Act of 1973 of a currently admitted or former foster pupil.

A foster family agency, short-term residential treatment program, or caregiver may review and receive pupil records pursuant to subdivision (a) for purposes of monitoring the pupil's educational progress, updating and maintaining the pupil's education records as required by Section 16010 of the Welfare and Institutions Code, and ensuring the pupil has access to educational services, supports, and activities. These purposes include, but are not limited to, admitting the pupil in school, assisting the pupil with homework, class assignments, and college and scholarship applications, and admitting the pupil in extracurricular activities, tutoring, and other afterschool and summer enrichment programs.

A "resource family" means an individual or family that has successfully met both the home environment assessment and the permanency assessment criteria necessary for providing care for a child placed by a public or private placement agency by court order, or voluntarily placed by a parent or guardian.

Coversheet

Admissions/Public Random Drawing/Lottery Policy

Section: IV. Consent Agenda
Item: F. Admissions/Public Random Drawing/Lottery Policy
Purpose:
Submitted by:
Related Material:
PCA Public Random Drawing Lottery Policy_v1_2.3.2022_Redlined 10.06.2023.pdf



Pacific Coast Academy

Admissions/ Public Random Drawing/Lottery Policy

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ADMISSIONS/PUBLIC RANDOM DRAWING/LOTTERY POLICY

Pacific Coast Academy is committed to providing quality education to all students who wish to attend, within the school boundaries. Based on available resources, it may be necessary to limit admissions, and in that event a Public Random Drawing/Lottery will be held to determine admission. Pacific Coast Academy ensures admission will not be based on any protected characteristics, including, but not limited to, disability, race, gender, national origin, and religion.

The purpose of the Pacific Coast Academy Governing Board approving the Admissions/Public Random Drawing/Lottery Policy is to accomplish the following:

- Establish the procedures under which the Pacific Coast Academy (“School”) will enroll and admit its students.
- Establish the procedures under which the Pacific Coast Academy (“School”) will conduct the School’s public random drawing/lottery in the event that applications for enrollment exceed the School’s capacity.

ENROLLMENT/ADMISSIONS

The School is a non-classroom based charter school that operates solely as an independent study program. Admission to the School is open to any student who resides within the boundaries of San Diego County or an adjacent county. The School will accept all students who wish to attend, so long as it has the capacity to serve them. The School’s Governing Board will annually determine the maximum enrollment for each school year based on, among other factors, the annual budget, staffing, and available resources prior to the start of the Open Enrollment Period. Limits may be established by county and or grade level served and/or for the school as a whole.

The Board will set an Open Enrollment Period each year. Applications will be accepted during the publicly advertised Open Enrollment Period each year for enrollment during the following school year. Following the close of the Open Enrollment Period, applications shall be counted to determine whether the School has received more applications than maximum enrollment capacity. If the number of pupils who wish to attend the School exceeds the School’s capacity overall or per county, enrollment will be determined by a Lottery conducted in accordance with the procedures set forth in this Policy and applicable law. Admission preferences will only be extended consistent with this Policy, the School’s charter, and applicable law.

During the open enrollment period each year, the School endeavors to adhere to the following admissions procedures, although the Executive Director shall have the authority to modify the procedures in his/her/their discretion based upon given circumstances in any year.

When the open enrollment window opens, families submit the Open Enrollment Interest form found on the school website.

- Families will receive an offer of intent to enroll by email to the email they used to submit the

Enrollment Interest form.

- Families have five calendar days to confirm (C1) by email or telephone. If the family fails to complete the process within the timeframe allotted, the spot may be offered to the next recipient on the waiting list.
- After confirming, families are emailed a registration link to the RegOnline platform. Families have seven calendar days to complete the online application, upload the required admissions documents, and digitally sign the required enrollment forms.
- The application for admissions shall include, but is not limited to, the following:
- The following documents will be required to complete the admissions registration.
 - Age verification document. This can be a birth certificate, passport, or government-issued identification.
 - Immunization Record, for record-keeping purposes. Vaccinations are NOT a requirement for enrollment in a non-classroom-based charter that has no classroom based instruction. All students must provide a copy of immunization records or fill out the immunization card.
 - Proof of Residence. This can be a utility service statement (Examples: Gas, Water, Electric, Sewage, Home Internet, Trash, Cable), renter insurance bill, or correspondence from a government agency (Examples: CalWORKS, Social Security benefits, and Medi-Cal). Proof of Residence must be dated within 90 days of the submission date.
 - The School does not accept driver's licenses, DMV/registration notices, voter registration, health care documents, cell phone bills, disconnection notices, credit card statements, bank statements, Homeownership documents (mortgage, property tax, escrow papers), paystubs as proof of residence.
 - Oral Health Assessment or Waiver for grades TK-1st
 - Report of Health Examination or Waiver for grades KN-1st
 - Transcript for grades 10th-12th
- After verifying the application and documents, an HST is assigned, and the student is imported into the Student Information System. The Enrollment department will email the family and CC the assigned HST to inform them that their application was successfully processed.
- The HST emails the family to introduce themselves and generates the Master Agreement for signatures.
- Families have five business days to sign the Master Agreement. The official enrollment date is the last signature date on the Master Agreement.

Admission preferences will not be based on any protected characteristics, including, but not limited to, disability, race, gender, national origin, and religion. In addition, enrollment preferences will not limit enrollment access for pupils with disabilities, academically low-achieving pupils, English learners, neglected or delinquent pupils, homeless pupils, or pupils who are economically disadvantaged, as determined by eligibility for any free or reduced-price meal program, foster youth, or pupils based on nationality, race, ethnicity, or sexual orientation.

During the admissions process, the School shall not inquire specifically about a student's citizenship or immigration status or the citizenship or immigration status of a student's parents or guardians; nor shall the School seek or require, to the exclusion of other permissible documentation or information, documentation or information that may indicate a student's immigration status, such as a green card, voter registration, a passport or citizenship papers. Where any law contemplates submission of national origin related information to satisfy the requirements of a special program, the School shall solicit that documentation or information separately from the School enrollment process.

Pursuant to this policy and where permitted by law, the School shall enumerate alternative means to establish residency, age or other eligibility criteria for enrollment or programs, and those alternative means shall include among them documentation or information that are available to persons regardless of immigration status, citizenship status or national origin, and that do not reveal information related to citizenship status or immigration status.

The Director of Compliance has the responsibility to oversee the enrollment and admissions processes.

LOTTERY PROCEDURES

In the event that there are more students who wish to attend the School than there are spots available upon closure of the Open Enrollment Period, the School will conduct a Lottery during the Spring semester prior to the academic year for which enrollment is sought.

All pupils, except those who are guaranteed admission as provided in this Policy and the School's charter, who wish to enroll in the School must participate in the Lottery subject to the following:

- Students who reside within the boundaries of the Dehesa Elementary School District ("District") will have their unique identifiers placed in the Lottery pool twice.
- Students who reside outside the boundaries of the District will have their unique identifiers placed in the Lottery once.

The following students are exempt from the Lottery and are guaranteed enrollment in the School: (1) students currently enrolled in the School at the close of the Open Enrollment period; and (2) siblings of currently enrolled students. "Sibling" is defined as a pupil who has at least one biological or adoptive parent in common with the admitted pupil, or who has been legally adopted by or placed under the legal guardianship of at least one biological or adoptive parent of the admitted pupil. Step-siblings are only considered siblings if they reside at the same address as the sibling who is admitted into the School. In the event that the overall or county-specific capacity has been met and there are more siblings interested in attending than there are spaces available, the siblings will be placed in a "Sibling Lottery." The Sibling Lottery wait list will be exhausted before the School draws from the general Lottery. The School shall provide all legally required notices to siblings before holding the Sibling Lottery.

Public notice of the Open Enrollment Period and date of the general Lottery will be posted on the School's website and the notice will provide the date, time, and location of the Lottery at least 10 days prior to the commencement of the Open Enrollment Period, including providing a copy of the CDE's notice regarding

the School's disenrollment and transfer practices pursuant to Education Code section 47605(e)(4)(D). Public notice and the date of the general lottery will also be included in application forms. The Lottery will be conducted by the county served by the Executive Director or his/her designee using a random method of selection. Unique identifiers will be assigned to each applicant. The conduct of the Lottery will be open to the public and families are encouraged, but not required, to attend. After the public lottery is finalized, the unique identifiers along with the newly assigned lottery number will be posted on the School's website. Students will be listed according to the newly assigned lottery number and informed of enrollment availability via email.

If a student is extended an offer of admission due to one of the preferences noted in this Policy or the School's charter, the School may request supporting documentation as part of the admission process. The School will conduct a verification of such documentation prior to finalizing the student's unconditional admission and may disenroll an applicant submitting materially false information.

After the Lottery process, families will receive an offer of intent to enroll by email. Families will be given five (5) calendar days to confirm via email or telephone response. If a family fails to complete the process within the timeframe allotted, the spot may be offered to the next recipient on the waiting list. Once an offer has been accepted by the family, additional information may be requested as part of the registration process. Following acceptance through the Lottery, students who are offered admission at the School at the time of the Lottery will have seven (7) calendar days to complete the registration process. If a student fails to timely complete the process, the spot may be filled from the waiting list.

Enrollment offers are valid only for the academic year for which the Lottery is conducted. There is no option to defer an offer of enrollment. Students accepting enrollment must generally complete required independent study agreements within five (5) days of the beginning of the school year, unless otherwise advised by the School.

WAITLIST

If a slot becomes available for student enrollment in the School, the School may notify families on the applicable waitlist in the order they appear on the waitlist. In the School's sole discretion, and in light of capacity, budgetary considerations, and other factors, for the general lottery the School may also extend an enrollment invitation to a student's sibling(s) who is/are also on the waitlist, irrespective of their placement on the waitlist, to provide these siblings with the sibling preference.

Any student(s) drawn from the waitlist shall have five (5) calendar days to accept the enrollment slot (via telephone or email to the School) and proceed with the registration process. Applicants must complete a registration packet with all required documentation within (7) calendar days and by the deadline given by the School to confirm unconditional admission. If a family fails to complete the registration within the timeframe provided, the spot may be filled by a family on the waitlist.

- Families who do not respond will be withdrawn from the waitlist. Families who respond and are not ready to commit, will be placed at the bottom of the waitlist.

Students who are not offered a spot for the academic school year for which the Lottery was held may

remain on the waitlist for that academic year unless the parent or guardian requests that the student be removed from the waitlist earlier. The waitlist shall not carry over from one year to the next.

Students who have not been admitted will be required to submit a new enrollment application for the next school year and are required to participate in the Lottery if space is limited.

CURRENT FAMILIES REQUIRED TO CONFIRM INTENT TO RETURN

Families with currently enrolled students must submit a form/application to confirm their intent to return to the school next year by the date set by the Executive Director or designee to remain enrolled in the School for the following school year. If an enrolled student fails to provide this form/application, they will not have guaranteed admission for the following school year as a currently enrolled student. This means the student loses their spot and will have to submit another application if they are interested in enrolling in the School for the following school year. Failure to re-enroll and sign Master Agreement by the date set forth by the Senior Director will result in a voluntary disenrollment.

Coversheet

Fiscal Policies and Procedures

Section: IV. Consent Agenda
Item: G. Fiscal Policies and Procedures
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Pacific Coast Academy

Fiscal Policies and Procedures

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OVERVIEW AND GENERAL BUSINESS POLICIES

The Board of Directors (“Board”) of Pacific Coast Academy (the “School”) has reviewed and adopted the following fiscal policies and procedures to ensure the most effective use of the funds of the School to support the mission and to ensure that the funds are budgeted, accounted for, expended, and maintained appropriately.

- The Board approves financial policies and procedures, delegates administration of the policies and procedures to the Executive Director and receives reports on operations and activities on a regular basis.
- The Executive Director has responsibility for all operations and activities related to financial management. However, in the absence of the Executive Director, the Deputy Executive Director shall perform the Executive Director’s responsibilities described herein during the period of absence.
- Financial duties and responsibilities must be appropriately segregated so that no one employee has sole control authorizing transactions, recording financial transactions, and custody of assets.
- The School will maintain in effect the following principles in its ongoing fiscal management practices to ensure that:
 - expenditures are authorized by and in accord with the Board-adopted budget,
 - the School’s funds are managed and held in a manner that provides a high degree of protection of the School’s assets, and
 - all transactions are recorded and documented in an appropriate manner.

BUDGET DEVELOPMENT, OVERSIGHT CALENDAR, AND RESPONSIBILITIES

The School will develop and monitor its budget in accord with the annual budget development and monitoring calendar as specified below.

Approximately January – April

Charter Impact works with the Executive Director to review the Governor's proposed state budget for the upcoming fiscal year and identify the likely range of revenues for the School’s upcoming fiscal year (July 1 - June 30) based on projected enrollment. Once the revenue estimates are complete, Charter Impact and the Executive Director develop the remainder of the budget including staffing levels, review of fixed costs, and discretionary spending. The School may also prepare a five-year budget projection is developed in accordance with the School’s established strategic and growth plans.

Approximately May – June

Charter Impact and the Executive Director review revenue projections subsequent to the Governor’s annual “May Revise” budget figures and fine-tune the upcoming fiscal year budget to accommodate any changes. This budget will include monthly cash flow projections. The Board reviews and formally adopts a budget for the upcoming fiscal year before July 1. A copy of the final budget is provided to the charter-granting agency and the County Superintendent of Schools.

Approximately July – August

Books for the prior fiscal year are closed by Charter Impact, all transactions are posted, and records assembled for audit.

The budget is reviewed subsequent to the adoption of the state Budget Act and necessary adjustments are made. A copy of the revised final budget is provided to the charter-granting agency, if applicable.

Approximately September – December

The independent auditor performs an audit of the closed fiscal year and prepares an audit report for submission to the Board.

At the end of the first full week of School, the Executive Director reviews the School's actual attendance figures and notifies the Board if actual attendance is below budget projections. If needed, the School's budget is revised to match likely revenues.

The Board reviews a copy of the audit. The Executive Director addresses any audit exceptions or adverse findings pursuant to any procedures set forth in the School's charter. Once the Board approves the audit report, it is submitted to the charter-granting agency, the California State Controller, the County Superintendent of Schools, and the California Department of Education.

BANKING ARRANGEMENTS

The School will maintain its accounts either in the County Treasury or at a federally-insured commercial bank or credit union. Funds will be deposited in non-speculative accounts including federally insured savings or checking accounts. If funds are held in accounts outside of the County Treasury, the Board must approve all designees authorized to sign checks or warrants in accord with these policies. Charter Impact will reconcile the School's ledger(s) with its bank accounts or accounts in the County Treasury on a monthly basis.

AUTHORIZED SIGNERS

The Board authorizes the following School officials (each an "Authorized Signer") to execute duly-approved contracts, purchases, and expenditures, and to endorse checks, drafts, and orders for the payment, withdrawal, or transfer of money in the name of and on behalf of the School: Board officers, Executive Director, and Deputy Executive Director.

RECORD KEEPING

Transaction ledgers, duplicate unsigned checks, attendance, and entitlement records, payroll records, and any other necessary fiscal documents will be maintained by School staff in a secure location for at least three years, or as long as required by applicable law, whichever is longer.

Appropriate backup copies of electronic and paper documentation, including financial and attendance

accounting data, will be regularly prepared, and stored in a secure location, separate from the School.

Charter Impact will retain electronic records at their site for a minimum of two years; after which, the remaining years will be the responsibility of the School.

PROPERTY INVENTORY

The Executive Director shall establish and maintain an inventory of non-consumable goods and equipment worth over \$5,000 as determined by the Executive Director. This inventory must include the original purchase price and date, a brief description, serial numbers, and other information appropriate for documenting the School's assets.

All non-consumable educational products and School property, including School technology, must be returned upon disenrollment or upon request by the Executive Director or Homeschool Teacher. Any unneeded property owned by the School may be sold, **donated**, or auctioned by the Executive Director or designee—provided the Executive Director engages in due diligence to obtain a reasonable value for the School. The sale or auction of property owned by the School with a fair market value in excess of \$5,000 as determined by the Executive Director must be approved, in advance, by the Board in accordance with the School's Disposal of Unneeded Books, Equipment, and Supplies Policy. The Executive Director or designee will immediately notify Charter Impact of all known cases of theft, loss, damage, or destruction of assets worth over \$5,000 as determined by the Executive Director.

ATTENDANCE ACCOUNTING

The Executive Director will establish and maintain an appropriate attendance accounting system to record the number of days students are actually in attendance and engaged in the activities required of them by the School. The annual audit will review actual attendance accounting records and practices to ensure compliance. The attendance accounting practices will be in conformance with the Charter Schools Act and other applicable laws regarding Charter School Average Daily Attendance. Therefore:

- ADA will be computed by dividing the actual number of days of student attendance by the number of calendar days of instruction by the School. The School may claim apportionment credit for independent study only to the extent of the time value of student work products, as personally judged in each instance by a certificated teacher.
- The School's instructional calendar will include at least 175 days of instruction to avoid the financial penalty for providing fewer than 175 days of instruction. The calendar must also document that the School offers a number of annual minutes of instruction or equivalent as required pursuant to applicable law.
- Independent study must be pre-arranged by the student's adult guardian and the School and the adult guardian will be required to complete and submit documentation of engagement in instructional activity to the School on forms prepared by the School. As applicable, such independent study must be in full compliance with the law governing independent study.
- **Enrollment processes will be followed in accordance with the School's Admissions/Public Random Drawing/Lottery Policy and Disenrollment processes will be followed in accordance with the**

School's Non-Compliance and Withdrawal Policy and Procedures, both of which can be found on the School's website. No attendance will be taken for any student before the student has been unconditionally admitted in the School in accordance with the policy and no attendance shall be taken for any student who has been withdrawn from the School in accordance with the policy. The Admissions/Public Random Drawing/Lottery Policy shall ensure that no attendance has been claimed for ineligible students. The Education Records and Student Information Policy shall ensure that all records are transferred to any new local educational agency in which the withdrawn student has enrolled or the student's school district of their last known address in accordance with the School's Education Records and Student Information Policy found on the School's website.

ANNUAL FINANCIAL AUDIT

The Board is responsible for contracting with the School's independent auditors and providing oversight of the independent auditors in reviewing:

- The School's system of internal controls, policies, and risk management;
- The integrity of the School's financial statements; and
- The School's compliance with legal and regulatory requirements and ethical standards.

The Board will review the scope and results of the audit and will receive notice of any consequential irregularities and management letter comments that the auditor noted during the audit. Additionally, the Board will develop a corrective action plan to address all relevant weaknesses noted by the auditor and review all financial information of the School.

The Audit must be completed, reviewed by the Board, and submitted to the charter-granting agency, the County Superintendent of Schools, the California State Controller, and the California Department of Education on or before December 15 of each year or an extended deadline, if granted by all three aforementioned governing bodies.

REQUIRED BUDGET AND OTHER FISCAL REPORTS

The Executive Director, working in conjunction with Charter Impact, will produce and submit to the charter granting agency any and all required financial reports as may be required by state or federal law or mandated by the terms of the School's charter.

PROPERTY AND LIABILITY INSURANCE

The Executive Director must ensure that the School retains appropriate property and liability insurance coverage. Property insurance must be obtained and address business interruption and casualty needs, including flood, fire, earthquake, and other hazards with replacement cost coverage for all assets listed in the School's Property Inventory and consumables. Premises and Board errors and omissions liability insurance must also be obtained and kept in force at all times on a "claims made" form with a self-insured retention of no more than \$50,000 per occurrence and limit of no less than \$5 million per occurrence. The

School's Executive Director and other staff who manage funds must be placed under a fidelity bond.

BOARD WITHOUT COMPENSATION

Board members incur ongoing expenses for equipment, internet services, and software, as well as travel expenses, to prepare for and participate in meetings of the Board. Board members shall serve without compensation, but may be entitled to a stipend or reimbursement of actual and necessary expenses for an approved amount established by the Board. Expenses for equipment, internet services, and software, as well as travel expenses necessary to attend Board meetings and meetings of Board committees, need not be approved in advance by the Board. All other expenses shall be approved in advance by the Board. Board members shall use the School's official reimbursement or expense form and attach appropriate backup documentation (e.g., itemized receipt or invoice). In no event may reimbursements exceed actual expenses. If a Board member fails to submit appropriate backup documentation, the Board member may be personally responsible for the charge.

FUNDRAISING, GRANT SOLICITATION, AND DONATION RECOGNITION

The Board must be informed of the award or receipt of any donated, grant, or categorical program funds, as well as any conditions, restrictions, or compliance requirements associated with the funds.

CONFLICTS OF INTEREST

The School complies with all applicable laws regarding conflicts of interest and related party transactions, including, but not limited to, the California Corporations Code, the Political Reform Act, and Government Code section 1090.

The School recognizes that it is important for Board members and key employees to understand the conflict of interest laws and rules that apply to the School, in order to identify and avoid conflicts of interest. The School Board and key staff shall receive annual mandatory training, to be conducted by a third party, on the applicable conflict of interest laws. Such training may be provided at the time the Board receives the mandatory Ralph M. Brown Act training required by the School's Charter, and may also cover specific topics including an overview of significant, applicable laws regarding the use of public funds, procedures for hiring, contractual arrangements, purchasing, bidding, and expenditure approvals that help to prevent conflicts of interest.

It is the policy of this School that all School officials, including Board members, officers, and employees, must not place themselves in any position where their private, personal interests may conflict with their official duties, or where they may directly or indirectly receive personal financial gain through direct or indirect personal influence. School decision-makers may not be personally nor financially interested in any contract made by them in their official capacity.

PROCUREMENT

SEGREGATION OF DUTIES AND SYSTEM

Internal controls include the segregation of duties to establish necessary checks and balances so that one person is not handling a transaction from beginning to end. To ensure segregation of recording and approvals, the Business Office may not sign purchase orders.

The following functions will be segregated:

- Initiating, authorizing, or approving transactions.
- Executing transactions.
- Recording the transaction.
- Reconciling the transaction.

The School maintains an approval system for all non-payroll expenditures. When a vendor requires a purchase order, the School will maintain a system for those purchase orders.

All transactions will be posted in an electronic general ledger maintained by Charter Impact.

PROCUREMENT OBJECTIVES

The Board is committed to safeguarding the School's funds and promoting transparency and accountability when it comes to the use of its funds. The purpose of this Procurement Policy is to ensure the School receives high quality and cost-effective equipment, materials, supplies, and services in an efficient manner from reputable vendors. Although cost is an important factor, the School is not required to select the vendor with the lowest price. The School will not engage in any contracting or purchasing activities intended to circumvent the procedures described herein.

Consideration will be made of in-house capabilities to accomplish services before contracting for them. When approving contracts for the purchase of goods or services, the School must:

- Determine if the expenditure is budgeted
- Determine if funds are currently available for expenditures (i.e., cash flow)
- Determine if the expenditure is allowable under the appropriate revenue source that will be used
- Determine if the expenditure is appropriate and consistent with the School's goals, vision, approved charter, School policies and procedures, and any related laws or applicable regulations
- Determine if the price is reasonable and prudent

EXCEPTIONS

These procurement procedures apply to contracts for services, as well as School purchases. However, these procurement procedures do **not** apply to the following:

- Employment contracts
- Contracts for services provided directly to students, including, but not limited to, contracts for special education and disability-related services.
- Contracts or purchases approved or mandated by the School’s charter authorizer.
- Publication and/or copyright materials purchased directly from the publisher or copyright holder.
- Repairs and/or parts associated with repairs to equipment obtained from an “Authorized Dealer” (i.e., a dealer certified by the manufacturer to sell and/or perform maintenance on their equipment).
- Catering, photography, audio/visual, or other services from a facility rented for a meeting or conference if the facility has a policy requiring use of their in-house services or services from a predetermined list of vendors.
- Contracts or purchases in an “emergency” situation. “Emergency” is defined as work stoppage, threat of financial loss, or other situations that impair the health, welfare, and safety of students, staff, or School property. These contracts/purchases must be accompanied by a memo noting the urgency of the contract/purchase, justification, and a cost and price analysis of the amount of the transaction, and must be approved by the Executive Director.
- The purchase, sale, lease, or transfer of real property on behalf of the School.
- A loan, line of credit, and other debt incurred on behalf of the School.
- Any contract or purchase in which other state or federal bidding or procurement laws apply, for example, contracts for E-rate services. In such instances, the School shall adhere to all applicable state and federal bidding and procurement requirements.

APPROVAL THRESHOLDS

Except as otherwise provided in these policies, the Executive Director has authority to approve contracts for the purchase of School goods or services up to \$100,000 without Board approval, provided funds are authorized and available within the School’s Board-adopted budget. Contracts for the purchase of goods or services in excess of \$100,000 must be submitted for Board approval.

Once a contract is appropriately approved by the Executive Director or Board, contracts may be executed by an Authorized Signer or another person specifically designated by the Board after the Board has duly approved the contract.

Notwithstanding the foregoing, any purchase, sale, lease, or transfer of real property on behalf of the School, regardless of the amount, must be approved by the Board, and will be evidenced by a written agreement identifying all the material terms and conditions of the transaction that is approved by the Board and signed by an Authorized Signer.

PURCHASE AND CONTRACT AMOUNTS

Purchase Amount

For purposes of the approval threshold (i.e. whether a contract must be Board approved), the “total” for

a one-time purchase includes all taxes, shipping charges, and fees. Sometimes, multiple one-time purchases are made from the same vendor over time. It is within the discretion of the Executive Director whether to aggregate such purchases, taking into account the objectives of this procurement policy.

Fixed Price Contract Amount

For purposes of the approval threshold, the “total” for a fixed price is the total amount to be paid under the contract (*e.g.*, for a three-year contract for \$40,000/year, the total amount to be paid is \$120,000 so Board approval is required).

Non-Fixed Price Contract Amount

For contracts where the total amount to be paid cannot be determined upfront (*e.g.*, contracts for certain ongoing services), the “total” for purposes of the approval threshold depends on, in the judgment of the Executive Director, how much the School reasonably expects to pay under the contract each fiscal year. For any such contract, if School ends up paying more than \$100,000 in a fiscal year, the contract shall be brought to the Board for ratification.

BIDDING

Bids or estimates will be obtained by the School where required by law or otherwise deemed by the Executive Director to be appropriate and in the best interests of the School.

DOCUMENTATION; COMPLIANCE

Any individual making an authorized purchase on behalf of the School must provide the School with appropriate documentation of the purchase, including any documentation required to be retained under this policy. Individuals other than the Executive Director are not authorized to make purchases without pre-approval.

School staff and/or the back office will keep and maintain a contract file evidencing the bids or quotes obtained (if any) pursuant to the procurement process herein. Written contracts will be maintained.

If a contract service provider is a sole proprietor or a partnership (including LP and LLP), the Executive Director or designee will obtain a W-9 from the contract service provider prior to payment of invoices.

Contract service providers will be paid in accordance with approved contracts. The Executive Director will be responsible for ensuring the terms of the contracts are fulfilled.

PAYMENT AUTHORIZATION

All original invoices will be sent to the Business Office for review and approval. The Business Office comprises of school staff on the Vendor, Enrichment, and Accounting Team who work together under the direction of the Executive Director to complete the processes delegated to the Business Office herein.

- The Business Office will carefully review each invoice, attach all supporting documentation, and verify that the specified services and/or goods were received.
- Invoice approval will be indicated by the signature of the Executive Director or Business Office on an invoice, email, or another electronic documentation process. The invoice and supporting documentation will be sent to Charter Impact on at least a weekly basis
- Charter Impact will process approved invoices with sufficient supporting documentation.
- The Executive Director may authorize the Business Office or Charter Impact to pay invoices for recurring expenses (i.e. rent, utilities, software subscriptions, phone, and internet, etc.) without the Executive Director's formal approval for each invoice (signature, email, or other processes) when dollar amounts fall within a predetermined range.
 - A list of the vendors and the dollar range for each vendor must be provided to Charter Impact in writing and updated on an annual basis.

CREDIT CARDS, ACCOUNTS PAYABLE, AND BANK RECONCILIATIONS

SCHOOL CREDIT CARDS

The Board recognizes the efficiency and convenience afforded the day-to-day operation of the School, for payments and recordkeeping for certain expenses, through the use of School credit cards. However, the Board recognizes the need to establish control measures for the use of these cards. The Board agrees that it has a responsibility to ensure that credit card expenses incurred by the School must clearly be linked to the business of the School. This policy addresses and establishes the proper use and assignment of School credit cards. Credit and debit cards should not be used to bypass established purchasing procedures, including advanced approval processes.

DEFINITIONS

Cardholder/User

The person for which the School credit card has been issued.

School Credit Card

The physical or virtual card and number associated with the card issued to the cardholder.

Administrator

The Business Office staff member assigned to establish or terminate Cardholder rights, reassign card limits, or change budget access.

SCHOOL CREDIT CARD USERS

A list of those individuals issued a School credit card will be maintained by the Executive Director and the Business Office.

A Cardholder/User employee who is no longer employed by the School must return his or her School credit card upon termination or resignation to the Executive Director or Business Office.

Credit cards will be disabled immediately upon the termination or resignation of a Cardholder/User by the card Administrator. Accounting for credit cards and settlement of credit card billings must be part of the employee separation checklists.

USER RESPONSIBILITIES

Credit Cardholders/Users must take proper care of their School credit card(s) and take all reasonable precautions against damage, loss, or theft by adherence to the following provisions:

- All Cardholders/Users must keep secure and confidential all active School credit card numbers and information.
- Cardholders/Users should not store sensitive active School credit card data, including full account number, type, expiration, and track data, in any method, on personal computers or networks.
- Cardholders/Users must not transmit in an insecure manner, such as by email, unsecured fax or via mail, School credit card information.
- Cardholders/Users must restrict access to active credit card data and processing to the Administrator or other authorized individuals.
- Cardholders/Users must maintain active card information in a secure environment accessed only by the issued Cardholder/User.
- Cardholders/Users must not be allowed to authorize payment of their own travel expenses. All travel expenses for any Cardholder/ User other than the Executive Director must be pre-approved by the Executive Director or designee, and the Executive Director's travel expenses shall be approved by a Board member.
- Cardholders/Users are responsible for retaining detailed receipts and/or supplier documentation for all purchases made with their School credit card, without which the Cardholder/User is responsible for the purchase.
- Cardholders/Users must submit detailed documentation, such as itemized detailed receipts and/or supplier documentation for services, supporting all purchases made on their School credit card, including travel and/or other actual and necessary expenses which have been incurred in connection with School-related business for which the School credit card has been used.
- Failure to take proper care of School credit card(s) or failure to report damage, loss, or theft may subject the Cardholder/User to financial liability and discipline.
- If the Business Office identifies any inadvertent personal charges or unauthorized uses of the card, the card statement and all backup documentation will be forwarded to the Executive Director for review, or if such charges or uses are those of the Executive Director, to the Board Chairperson.
- Purchases made using a credit or debit card are subject to the same approval thresholds and other

procurement requirements as all other purchases.

CREDIT CARD PURCHASING

School credit cards may only be used for legitimate School business expenses and in accordance with relevant Board policies.

- Credit cards must only be used for transactions for which payment of check disbursement is not accepted or is impractical, such as transactions that would cause undue hardship to the School or the Cardholder/User.
- School credit card usage includes the following types of expenses:
 - School services, including catering or advertising.
 - School supplies, including office supplies, educational supplies, and operation and maintenance supplies.
 - Travel, including transportation services, airfare, car rental expenses, or payments to a travel agency.
 - Payments to educational and charitable organizations, including Schools, colleges, vocational schools, and membership organizations.
 - Educational conferences and seminars.
 - Other expenses necessary for the education of students or for the continuous operations of the School as determined by the Executive Director.

CREDIT CARD RECONCILIATION

- A Cardholder/User will review the card statement to ensure it includes only their own approved charges.
- The Business Office will verify that appropriate backup documentation has been provided for all charges on the card statement.
- Any charges not made by the Cardholder/User will be identified and discussed with the Executive Director.
- The Executive Director or designee will review charges and supporting documentation for
 - each Cardholder/User's monthly statement before approving any payment.
 - For the Executive Director, the Board will review charges and supporting documentation.
- All cardholders should report the loss or theft of their School credit or debit card immediately to the credit card company and the Administrator, even if the loss or theft occurs on a weekend or holiday. The Administrator will discuss any loss or theft with the Executive Director.

EXCLUSIONS

School credit cards must not be used for alcohol, cash advances, ATM, money orders, jewelry or clothing, medical expenses, or payment of fines, auto tickets or penalties, bereavement or congratulatory related items like cards or flowers, unless prior written approval is received from the Executive Director, or in the

case of the Executive Director, the Board Chairperson.

In no event shall a School credit card be used for a Cardholder/User's personal expenses.

EMPLOYEES' PERSONAL CREDIT CARDS

Employees who use personal credit or debit cards to make unauthorized purchases will not be reimbursed. Authorized purchases for legitimate School business-related purchases will be reimbursed by a bank check upon receipt of appropriate documentation of the purchase in alignment with the School's policies for procurement, expenditures, and employee reimbursements.

ACCOUNTS PAYABLE CHECKS

- Charter Impact does not use pre-printed check stock to avoid the risk of theft.
- When there is a need to generate a check, the Business Office will send appropriate approved documentation to Charter Impact. This is usually an approved invoice or Check Request Form.
- Once approved by the Executive Director or designee, Charter Impact prepares the check based on the check authorization prior to obtaining the appropriate signature(s).
- Checks may not be written to cash, bearer, or petty cash. Under no circumstance will any individual sign a blank check.
- Charter Impact will record the check transaction(s) into the appropriate checkbook and in the general ledger.
- School utilizes the "positive pay" feature at their bank to help reduce the chance of fraud. Positive pay requires all cashed checks to match with the records of Charter Impact for check number, amount, and payee.
- Charter Impact will distribute the checks and vouchers as follows:
 - Original – mailed or delivered to the payee
 - Duplicate or voucher – attached to the invoice and filed by vendor name by a Charter Impact accountant.
 - Canceled Checks – maintained with the banking institution.
 - Voided checks will have the signature line cut out and will have VOID written in ink. The original check will be attached to the duplicate and forwarded to Charter Impact who will attach any other related documentation as appropriate.

BANK RECONCILIATIONS

Bank reconciliations will be prepared and performed by Charter Impact for all of the School's bank account transactions on a monthly basis.

- Charter Impact will maintain view-only online access to School bank accounts and download the monthly bank activity/statement directly from the bank.
- Once the statement is received, Charter Impact will examine all paid checks for the date, name,

cancellation, and endorsement.

- Any discrepancies regarding the paid checks or any checks over 90 days will be researched and if applicable deleted from the accounting system.
- Charter Impact will compare the reconciled bank balance to the cash in the bank account and to the general ledger, immediately reporting any discrepancies to the Executive Director or designee.
- The Executive Director or designee has the final review responsibilities to assure all procedures have been followed.

CASH RECEIPT MANAGEMENT

CASH RECEIPTS POLICIES AND PROCEDURES

All departments receiving cash are designated as cash collection points. “Cash” may consist of currency, checks, money orders, credit card transactions, fed wires, and electronic fund transfers.

CASH AND CHECKS

All departments responsible for cash collection must maintain a clear separation of duties. An individual should not have responsibility for more than one of the cash handling components: receipt, deposit, or reconciliation.

- A secure area for processing and safeguarding funds received must be maintained and access restricted to authorized personnel.
- Always issue a receipt in return for cash received from students, parents, or others. Be sure to include at a minimum: the date cash received, the amount received, purpose, and initials/signature verification.
- All cash collections require two signatures – the individual collecting and handling the money, and the individual recording the money.
 - Once verified, all cash will be immediately put into a lockbox.
 - Under no circumstances will employees or students make disbursements from the un-deposited receipts. All cash or other receipts must be deposited with the bank, in total.
 - The lockbox will be emptied at least two times per week, corresponding to days when deposits are made, unless deposit amounts total greater than \$6,000.
- All checks should be made payable to Pacific Coast Academy. Checks will be restrictively endorsed immediately upon receipt with “For Deposit Only” and placed in the lockbox until they are ready to be deposited. Post-dated checks should not be accepted and will be returned to the check writer.
- The Depositor (Executive Administrative Assistant or designee) is responsible for making the deposit to the appropriate bank account.
 - Deposits totaling greater than \$6,000 must be deposited the next business day by the

designated School employee. Un-deposited totals less than \$6,000 may be retained in the School's lock box until the next scheduled deposit is made, at least once per week.

- A deposit slip will be completed by the Business Office. The deposit slip will be duplicated and documentation for all receipts (copy of check, letter, etc.) will be attached to the duplicate deposit slip.

WIRE TRANSFERS

Only the Executive Director or designee is permitted to initiate an outgoing wire transfer. All outgoing wire transfers shall be performed in-person at the bank or using the bank's secure website, and should include the Executive Director or designee as the secondary approver. Outgoing wire transfers shall not be issued unless the secondary approver is in-person at the bank and approves the transfer or logs on to the bank's secure website and approves the transfer electronically.

RETURNED CHECKS

The School should attempt to deposit returned checks a second time; if the check does not clear on the second attempt, the payment should be returned to the vendor, and the general ledger account to which it was applied adjusted.

No check should be withheld from the deposit unless it is legally imperfect (i.e., no maker signature), in which case the Business Office should immediately contact the payer and discuss the best method to remedy the imperfect check. The School should never provide cash to any individual or organization in exchange for their personal checks.

FUNDRAISING

Each fundraising activity must be approved by the Executive Director or designee. In order to be approved, the individual planning the fundraiser must submit a proposal in advance of the event so that all fundraising efforts may be coordinated.

The Executive Director or designee must appoint a School official (the "Supervising Official") for all fundraisers where cash or checks will be collected.

- The Supervising Official will be responsible for collecting and holding all cash and checks for the purpose of the fundraising activity.
- The Supervising Official will record each transaction in a receipt book at the time the transaction is made, with a copy of the receipt provided to the donor.
 - The cash, checks, receipt book, and deposit summary must be given to the School's Business Office by the end of the next School business day after the fundraising event.
 - Both the Supervising Official and the Business Office will count the deposit and verify the amount of the funds in writing.
 - The Business Office will put the funds in a secure, locked location and follow the

established cash handling procedures, detailed above.

PAYROLL

PAYROLL SERVICES AND SETUP

Charter Impact prepares payroll checks, tax, and retirement withholdings, tax statements, and performs other payroll support functions. The Executive Director will establish and oversee a system to prepare time and attendance reports and submit payroll check requests. The Executive Director or designee will review payroll statements each pay period to ensure that (1) the salaries are consistent with staff contracts and personnel policies and (2) the proper tax, retirement, disability, and other withholdings have been deducted and forwarded to the appropriate authority. All staff expense reimbursements will be on checks separate from payroll checks.

Upon the hiring of staff, the Executive Director or designee will be responsible for the creation of a personnel file with all appropriate payroll-related documentation and completing or providing all of the items on the Employee Payroll Set-up/Change Form. Items include a federal I-9 form, tax withholding forms, retirement date, and an accounting of the use of sick leave and other leaves of absence.

STIPENDS

The Executive Director or designee will notify Charter Impact of all authorizations for approved stipends per the School's Compensation Policy and other applicable School policies.

PAYROLL PROCESSING

Payroll is processed within 10 days after the period in which it is earned for hourly employees. Hourly employees must submit signed time records within the School's time-keeping system on a daily basis to verify appropriate hours worked, resolve absences, and monitor the number of hours worked. Hourly employees submit their time records to their immediate supervisor or the Executive Director for approval.

The designated School employee is responsible for providing Charter Impact with a Summary Report of timesheets processing.

Charter Impact will prepare the Payroll Master report based on the initial payroll summary report and provide it to the Executive Director or designee for review and approval.

Executive Director or designee is responsible for reviewing the Payroll Master and submitting it to Charter Impact for final processing and payment.

- Payroll checks are direct-deposited or mailed via USPS first-class mail.

PAYROLL TAXES AND RECORD-KEEPING

Charter Impact will prepare payroll check summaries, tax and withholding summaries, and other payroll tracking summaries based on the reporting submitted.

Charter Impact will also prepare the state and federal quarterly and annual payroll tax forms for income tax withholdings, Social Security and Medicare and submit the forms to the respective agencies on behalf of the School. Charter Impact will prepare the quarterly state returns for unemployment and disability, review the forms with the Executive Director, and submit the forms to the state on behalf of the School.

The designated School employee will maintain written records of all full-time employees' use of sick leave, vacation pay, and any other leaves of absence.

- The designated School employee will immediately notify the Executive Director or designee if an employee exceeds the accrued sick leave or vacation pay, or has any other unpaid absences.
- The designated School employee will regularly reconcile sick leave and vacation pay accruals and use for all employees. The designated School employee will confirm the availability of accrued sick leave or vacation pay when approving and/or processing requests for paid time off.

EXPENSE REPORTS & REIMBURSEMENTS

Employees will be reimbursed, by a bank check, for legitimate and reasonable School-related purchases and expenses necessarily incurred in the discharge of the employee's duties and in alignment with the School's procurement policies and the Expense Reimbursement Policy.

Executive Director expense reports must be approved by the Deputy Executive Director or Senior Director and must always be submitted to Charter Impact for processing and payment.

FINANCE AND FINANCIAL REPORTING

FINANCIAL REPORTING

Charter Impact maintains supporting records in sufficient detail to prepare the School's financial reports throughout the year, including:

- Annually
 - Financial statements for audit
 - Annual budget
 - Unaudited Actuals
 - 990 Income Tax Returns
- Monthly
 - Trial balance
 - Statement of Financial Position
 - Budget vs. Actual Report
 - Monthly Forecast (cash-flow projection)
 - Monthly Check Register
 - Accounts Payable Aging
- Periodically
 - IRS Forms 941 and payroll tax returns
 - Comparable State taxing authority returns
 - First and Second Interim Reports
 - Other reports as requested

THIRD-PARTY LOANS

The Executive Director and the Board will approve all loans from third parties. In the case of a long-term loan, approval may also be required from the charter-granting agency in accordance with the terms of the charter petition and/or other lenders in accordance with the loan documents.

Once approved, a promissory note will be prepared and signed by an Authorized Signer before funds are borrowed.

FUND BALANCE RESERVE

A fund balance reserve will be maintained in compliance with 5 CCR § 15450, the school's charter, and any agreements with the charter authorizer. Charter Impact will provide the Executive Director with a Statement of Financial Position on a monthly basis. It is the responsibility of the Executive Director and the Board to understand the School's financial situation. It is the responsibility of the Executive Director to prioritize payments as needed.

Coversheet

Resolution Regarding Expenses Relating Robotics Competition

Section: IV. Consent Agenda

Item: H. Resolution Regarding Expenses Relating Robotics Competition

Purpose:

Submitted by:

Related Material:

PCA Resolution 2023-11 REGARDING EXPENSES RELATING ROBOTICS COMPETITION__Red lined 12.08.2023.pdf



**Resolution of Pacific Coast Academy Board of Directors
2023-11**

RESOLUTION REGARDING EXPENSES RELATING ROBOTICS COMPETITION

WHEREAS, the Pacific Coast Academy Board of Directors (“Board”) governs the Pacific Coast Academy (“Charter School”), a nonprofit public benefit corporation, within the confines of both federal and state statutes governing charter schools and nonprofit corporations;

WHEREAS, California Education Code section 49011 prevents California public schools from charging students fees for extracurricular activities, among other things;

WHEREAS, California Education Code section 35330 grants permission to school districts and county offices of education to conduct field trips or excursions in connection with courses of instruction or school-related social, educational, cultural, athletic, or school band activities to and from places in the state, any other state, the District of Columbia, or a foreign country for pupils enrolled in elementary or secondary schools;

WHEREAS, the Charter School’s competitive elementary and middle school robotics teams, Electrobots 127e and Return of the Sibs 127x, qualify to compete at the world championship events in Texas from April 30 to May 4, 2024;

WHEREAS, robotics competitions improve students’ analytical skills and enable them to quickly evaluate and find solutions to the problems they encounter. Students that participate in such competitions develop better problem-solving skills and put abstract concepts into practice. The awards given in most robotics competitions are designed to increase the students’ curiosity and enthusiasm for technology and robotics. The participants have the opportunity to learn software-based skills such as programming and coding;

WHEREAS, in order to ensure the Charter School may continue to innovate its program and offer high-quality education for its student population, in line with its mission and vision, the Charter School desires to financially support the Charter School’s robotics teams in participating in the world championship robotics events in Texas from April 30 to May 4, 2024, which is in line with the Charter School’s public purpose;

NOW, THEREFORE BE IT RESOLVED, that the Pacific Coast Academy Board of Directors:

Authorizes the Executive Director, or designee, to pay the competition expenses, travel, hotel, team shirts, chaperone cost, etc. The total cost should not exceed \$25,000.

The following is an estimate of each:

Vex Registration = \$3,600

Total Flights = \$6,624 plus tax/fees

Hotel Room totals = \$9,600 plus tax/fees

Van Rental - \$1,100

SECRETARY'S CERTIFICATE

I, Jessica Ackermann, Secretary of the Board of Directors of Pacific Coast Academy a California nonprofit public benefit corporation, County of San Diego, California, hereby certify as follows:

The attached is a full, true, and correct copy of the resolutions duly adopted at a meeting of the Board of Directors of Pacific Coast Academy, which was duly and regularly held on December 14, 2023, at which meeting all of the members of the Board of Directors had due notice and at which a quorum thereof was present; and at such meeting such resolutions were adopted by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

I have carefully compared the same with the original minutes of such meeting on file and of record in my office; the attached resolution is a full, true, and correct copy of the original resolution adopted at such meeting and entered in such minutes; and such resolution has not been amended, modified, or rescinded since the date of its adoption, and the same is now in full force and effect.

Secretary of the Board of Directors of
Pacific Coast Academy

Coversheet

2023-2024 Compensation Policy- Stipend Chart

Section: IV. Consent Agenda
Item: I. 2023-2024 Compensation Policy- Stipend Chart
Purpose:
Submitted by:
Related Material: PCA 2023-24 Stipend Chart_Rev 11.01.2023_Redlined 12.07.2023.pdf

**Pacific Coast Academy
2023-2024 – Stipend Chart**

Stipend	Amount	Description	Eligibility Start	Method of Payment	Base Number of Students
6th Grade Camp Chaperone	\$2,000	Paid to a PCA Staff member who applied and received the position.	Eligibility starts at the beginning of 6 th Grade Camp.	Paid as a lump sum after completion of the work.	N/A
Administrative Support	\$10,000	Assigned Position: Paid to a certificated teacher who applied and received the position.	Eligibility starts at the beginning of the school year.	Paid bimonthly over 10 months; August - May. Will be prorated based on period of service during the school year.	N/A
Career Technical Education (CTE)	\$5,000	Paid to CTE credentialed teachers who applied and received the position to be on the team.	Eligibility starts at the beginning of the school year or whenever job duties begin, whichever is later.	Paid bimonthly over 10 months; August - May. Will be prorated based on period of service during the school year.	N/A
CHYA	\$2,500	Assigned Position: Paid to a certificated teacher to provide office hours and instruction/support with CHYA curriculum.	Eligibility is earned after service has been completed from start date to end date.	Paid as a lump sum after completion of the work.	28
Counselor Extra Section	\$450 per week for each section of counseling coverage over 3 sections.	Provided to school counselors with a PPS who serve an extra section of students as school counselor.	Eligibility starts at the beginning of the school year and once counseling services begin.	Paid bimonthly over 10 months of the student calendar. Will be prorated based on period of service during the school year.	3 sections, additional pay begins on 4 th section
Counselor - Pupil Personnel Services (PPS) Extra Duties	\$8,500	Paid to PPS credentialed teachers who applied and received the position to be on the team.	Eligibility starts at the beginning of the school year or whenever job duties begin, whichever is later.	Paid bimonthly over 10 months; August - May. Will be prorated based on period of service during the school year.	N/A

**Pacific Coast Academy
2023-2024 – Stipend Chart**

Stipend	Amount	Description	Eligibility Start	Method of Payment	Base Number of Students
Elevate Lead Teacher	\$6,000	Assigned Position: Paid to a certificated teacher who facilitates online instruction and regular events for the Elevate Program.	Eligibility starts at the beginning of the school year.	Paid bimonthly over 10 months; August - May. Will be prorated based on period of service during the school year.	28
Elevate Lead Teacher Summer	\$300	Assigned Position: Paid to certificated teachers (12) who will develop and plan the Elevate program for the start of the school year.	Eligibility starts at the beginning of June.	Paid bimonthly for the month of June.	N/A
Extended School Year (ESY)	\$3,500	Paid to special education teachers who provide services during ESY.	Eligibility is earned after service has been completed from start date to end date.	Paid in 2 installments during each of the 2 pay periods of ESY.	N/A
Extra Student	\$100/month/ student for any student after the designated amount.	If the Executive Director assigns additional students to the employee's roster over the designated amount, the employee will be compensated for those students.	Eligibility starts once the HST is full-time, and students are assigned at the Executive Director's discretion. Roster numbers are pulled bimonthly. Extra pay starts on or after 7/15 with a fully executed Master Agreement.	Paid bimonthly over the course of the student days of attendance. Will be prorated based on period of service during the school year.	Designated Amount HST: 28 RC: 16 High School RC: 10 Intervention/ELD: 28 Director of Professional Dev & Data: 10
High School Academic Support Coordinator	\$15,000	Assigned Position: Paid to a credentialed teacher who applied and received the position to be a lead for the team.	Eligibility starts at the beginning of the school year.	Paid bimonthly over 12 months; July - June. Will be not prorated. It is a set amount regardless of when hired for the position.	28
Highly Qualified Teacher Extra Course	\$450/pay period for each section of Edgenuity coverage and \$670/pay period for each section of ChoicePlus Academy coverage after 5 sections.	Provided to single subject credentialed teachers who teach additional coursework beyond a full load in ChoicePlus Academy or Edgenuity programs.	Eligibility once the teacher begins teaching the additional section.	Paid bimonthly over 10 months of the student calendar.	5 Sections, additional pay begins for 6th section.

**Pacific Coast Academy
2023-2024 – Stipend Chart**

Stipend	Amount	Description	Eligibility Start	Method of Payment	Base Number of Students
Highly Qualified Teacher Summer School Content	\$32.24/hour	Provided to single subject credentialed teachers who teach additional coursework for high school summer school courses.	Eligibility starts at the beginning of June.	Paid bimonthly over 2 months; June - July. Will be prorated based on period of service during the school year.	N/A
HST Summer School	\$32.24/hour	Provided to credentialed teachers who teach additional coursework for high school summer school courses.	Eligibility starts at the beginning of June.	Paid bimonthly over 2 months; June - July. Will be prorated based on period of service during the school year.	N/A
Induction Coach	\$2,000 per teacher trained	Paid to credentialed teachers who work with teachers who are working toward clearing their credential. Suggested two year commitment.	Eligibility starts at the beginning of the school year or whenever job duties begin, whichever is later.	Paid bimonthly over 9 months; September - May. Will be prorated based on period of service during the school year.	N/A
Lead Teacher Summer	\$43.00 per hour	Paid to certificated teachers in lead positions who will help develop and plan their respective program(s) for the start of the school year.	Eligibility starts during the beginning of June.	Paid bimonthly for the month of June.	N/A
Library Specialist Team Lead	\$7,800	This position is open to current PCA Library Specialists.	Eligibility begins immediately.	Paid \$325 bimonthly over 12 months; July - June.	N/A
Medical Benefit Opt-Out	\$5,000	Provided to staff who opt out of medical benefit coverage.	Eligibility starts at the beginning of the school year.	\$208.33 paid bimonthly over 12 months; July - June. Will be prorated based on period of service during the school year.	N/A

**Pacific Coast Academy
2023-2024 – Stipend Chart**

Stipend	Amount	Description	Eligibility Start	Method of Payment	Base Number of Students
Mileage	\$2,500 per year	Certificated employees who carry a roster and must travel to student monthly meetings.	Eligibility starts at the beginning of the school year and once the teaching begins.	Paid bimonthly over 10 months; August - May. Will be prorated based on period of service during the school year.	N/A
Occupational Therapist Extended School Year	\$3,500	Paid to Occupational Therapists assigned to provide services during the extended school year.	Eligibility is earned after service has been completed from start date to end date.	Paid in 2 installments during each of the 2 pay periods of the extended school year.	N/A
Online Teacher Sub	\$32.24/hour with a total of 2 hours expected	Assigned Position: Paid to a designated HST who volunteered and received the position.	Eligibility starts upon covering an online class as a substitute.	Paid the following paycheck after work and hours are submitted.	N/A
PCA Parent Partner Workshops	\$350 per workshop	Paid to HSTs who sign up to present on an approved topic to parents during a PCA Parent Partners workshop.	Eligibility starts at the beginning of the school year.	Paid as a lump sum at the end of each semester.	N/A
PCA Presents: New Presentations	\$500 per presentation, max \$2000 per staff member	Paid to staff members who create and present PD to peers.	Eligibility starts at the beginning of the school year.	Paid as a lump sum at the end of each semester.	N/A
PCA Presents: Repeat Presentations	\$250 per presentation; max \$500 per staff member	Paid to staff members who create and present a previously presented PD to peers.	Eligibility starts at the beginning of the school year.	Paid as a lump sum at the end of each semester.	N/A

**Pacific Coast Academy
2023-2024 – Stipend Chart**

Stipend	Amount	Description	Eligibility Start	Method of Payment	Base Number of Students
PCA Presents: Teacher Participation	\$40 per session for any additional sessions attended beyond the requirement.	Paid to staff members who attend additional PD sessions beyond the requirement.	Eligibility starts at the beginning of the school year.	Paid as a lump sum at the end of each semester.	Will be determined each semester.
Phone/Internet/Utilities	\$956.16	Provided to all employees for work expense, including phone, internet, and utilities costs.	For all current employees. Eligibility starts at the beginning of the school year paid bimonthly July - June.	\$39.84 paid bimonthly over July - June. Will be prorated based on period of service during the school year. Payments will align with the employee's work calendar.	N/A
Professional Development Course	\$250 per staff member	Paid to staff members who participate in and complete the assigned Stanford Online Continuing Education Course.	Eligibility starts at the beginning of the school year.	Paid as a lump sum at the end of the school year upon submission of certificate of completion.	N/A
Robotics Teacher (Competition Team)	\$15,000	Assigned Position: Paid to a designated HST who applied and received the position to provide Robotics instruction for the Robotics team.	Eligibility starts at the beginning of the school year and once the teaching begins.	Paid bimonthly over 10 months; August - May. Will be prorated based on period of service during the school year.	28
Spark Student Enrollment Stipend (K-2nd grade classes)	\$1,500/semester: average enrollment of 16-22 students per class per semester; \$3,000/semester: average enrollment of 23+ students per class per semester	Assigned position: paid to a designated HST who applied and received the position to facilitate online instruction for the Spark program.	Eligibility starts at the beginning of the school year and once the teaching begins.	Paid as a lump sum at the end of each semester taught.	28
Spark Student Enrollment (3rd-8th grade classes)	\$1,500/semester: average enrollment of 15-25 students per class per semester; \$3,000/semester: average enrollment of 26+ students per class per semester	Assigned position: paid to a designated HST who applied and received the position to facilitate online instruction for the Spark program.	Eligibility starts at the beginning of the school year and once the teaching begins.	Paid as a lump sum at the end of each semester taught.	28

**Pacific Coast Academy
2023-2024 – Stipend Chart**

Stipend	Amount	Description	Eligibility Start	Method of Payment	Base Number of Students
Spark Lead Teacher	\$6,000	Assigned Position: Paid to a certificated teacher who facilitates online instruction and regular events for the Spark Program.	Eligibility starts at the beginning of the school year.	Paid bimonthly over 10 months; August - May. Will be prorated based on period of service during the school year.	28
Spark Teacher	\$3,000 per semester	Assigned Position: Paid to a designated HST who applied and received the position to facilitate online instruction for the Spark Program.	Eligibility starts at the beginning of the school year and once the teaching begins.	Paid bimonthly over 10 months; August - May. Will be prorated based on period of service during the school year.	28
School Support Lead	\$6,000	Assigned Position: Paid to a credentialed teacher who applied and received the position to be the lead for their RC team.	Eligibility starts at the beginning of the school year.	Paid bimonthly over 10 months; August-May. Will be prorated based on period of service during the school year.	28
SPED Assessment Team Overage	\$150 per additional assessment	Education specialists completing more than 15 assessments per month will be provided \$150 for each additional assessment.	Stipend is earned after the IEP meeting is held.	Paid as lump sum after completion of the work.	15
SPED Extra Hours Work	\$310 for each period of assigned make-up work.	School staff will work with students in Special Education when necessary (ex. make-up services, compensatory services, etc.) in addition to staff's regular hours.	Eligibility starts at the beginning of the school year.	Paid as lump sum after completion of the work.	N/A
SPED Extra Student Teacher	Mild/Moderate \$150/month per extra student. Moderate/Severe \$400/month per extra student	If the Special Education Director assigns additional students to the employee's full-time caseload, the employee will receive \$150/month per student in the Mild/Moderate program, \$400/month per student in the Moderate/Severe program.	Eligibility starts once rosters surpass required roster limits.	Paid bimonthly over 10 months; August - May.	Mild/Mod 22 Mod/Severe 9

**Pacific Coast Academy
2023-2024 – Stipend Chart**

Stipend	Amount	Description	Eligibility Start	Method of Payment	Base Number of Students
SPED In-Person Services Teacher	Up to .25 in-person (10 hours per week) = \$1,500 Up to .5 in-person (20 hours per week) = \$3,000 Up to .75 in-person (30 hours per week) = \$4,500 Up to 1.0 - in-person (40 hours per week) = \$6,000	Assigned position for Education Specialists. Must provide services to identified student(s) in-person.	Stipend to begin first full pay period following board approval.	Paid bimonthly over 10 months; August-May. Will be prorated based on period of service during the school year.	N/A
SPED Lead Extended School Year (ESY) Teacher	\$1,000	Lead ESY teacher is responsible for organizing various components of ESY program and managing day to day operations during ESY	Stipend is earned after completion of ESY	Paid as lump sum after completion of the work	N/A
SPED Lead Teacher	\$1,000	Assigned Position: Must be in a leadership role and an authority in compliance, training, and support in the field of special education.	Eligibility starts at the beginning of the school year.	Paid bimonthly over 10 months of the student calendar. Will be prorated based on period of service during the school year.	N/A
SPED Training/ Planning	\$300 per each day of training	With Director pre-approval, staff involved in full day mandatory training or meetings outside regular work hours will receive this stipend.	Eligibility is earned after training has been completed.	Paid as lump sum after completion of the work.	N/A
Speech Pathologist Extended School Year	\$3,500	Paid to Speech Pathologists assigned to provide services during the extended school year.	Eligibility is earned after service has been completed from start date to end date.	Paid in 2 installments during each of the 2 pay periods of the extended school year.	N/A
Speech Pathologist Lead	\$1,000	Assigned Position: Must be in a leadership role and an authority in compliance, training, and support in the field of speech pathology.	Eligibility Starts at the beginning of the employee's first workday.	Paid bimonthly over 10 months of the student calendar. Will be prorated based on the period of service during the school year.	N/A

**Pacific Coast Academy
2023-2024 – Stipend Chart**

Stipend	Amount	Description	Eligibility Start	Method of Payment	Base Number of Students
Testing Team Lead	\$6,000	Assigned Position: Paid to a credentialed teacher who applied and received the position to be the lead for their RC team.	Eligibility starts at the beginning of the school year.	Paid bimonthly over 10 months; August-May. Will be prorated based on period of service during the school year.	28
TK ECE Cohort Completion	\$2,000	Paid to HSTs upon completion of the Early Childhood Education 12-unit course sequence with the cohort through UCLA Extension and the assigned TK work duties (TK Park Days, TK Parent and Teacher Workshops, TK Resource Website).	Eligibility is earned after course sequence and assigned work has been completed.	Paid as lump sum after completion of work.	N/A

Coversheet

Invoices over \$100,000

Section: IV. Consent Agenda
Item: J. Invoices over \$100,000

Purpose:
Submitted by:

Related Material:

SHI International 10.12.23 - Invoice B17488433 - \$170,079.23.pdf

REDACTED - PCA - 11.14.23 - PointWest Innovations Corporation - \$114,360.00.pdf

REDACTED - PCA - SHI International 8.29.23 - Invoice B17306657 - \$140,692.45.pdf

REDACTED - PCA - 08.18.23 - Apple Invoice # 500-50538247 - \$250,000.00.pdf



Federal tax ID: 22-3009648
 290 Davidson Ave.
 Somerset, NJ 08873
 Phone: 888-235-3871
 Fax: 732-805-9669

SHI International Corp
 P.O. Box 952121
 Dallas, TX 75395-2121
 Wire information: Wells Fargo Bank
 Wire Rt# 121000248
 ACH Rt# 021200025
 Account#2000037641964
 SWIFT Code: WFBUS6S
 For W-9 Form, www.shi.com/W9
 Send remittances to - remittance@shi.com

Invoice date 10/12/2023
 Customer number 1126488
 Sales order S58337209

Finance charge of 1.5% per month will be charged on past due accounts - 18%/yr.
 All returns require an RMA# supplied by your SHI Sales team.

Bill To

Pacific Coast Academy
 13915 Danielson Street
 Suite 103
 Poway, CA 92064
 USA

Ship To

Pacific Coast Academy
 13915 Danielson Street
 Suite 100
 Poway, CA 92064
 USA
 attn: IT Department - PCA

Ship Date	Salesperson	Purchase Order	Ship Via	FOB	Terms
10/12/2023	PSI - CA EDU San Diego	TECH081823PCA-2	UPS GROUND	FOB DEST	NET 30

Item No. Mfg Part No.	Description	Qty Ordered	Qty Shipped	Unit Price	Extended Price
44321801 CR1100CKA-YZ142 Hardware ASUS	ASUS Chromebook CR1 CR1100CKA-YZ142 - 11.6 - Celeron N5100 Hardware Hardware	200	200	293.95	58,790.00
44321802 CR1100CKA-YZ182 Hardware ASUS	ASUS Chromebook CR1 CR1100CKA-YZ182 - 11.6 - Celeron N5100 Hardware Hardware	300	300	324.00	97,200.00

Quote: 23840659

Sales Balance	155,990.00
Freight	0.00
Recycling Fee	2,000.00
Sales Tax	12,089.23
Total	170,079.23
Currency	USD





POINTWEST INNOVATIONS CORPORATION

3F Bldg A. UP Ayala Land Technohub, Commonwealth
 1121 Quezon City NCR, 2nd District, Philippines
 VAT Reg TIN: 006-991-601-000

No. 2509

BILLING STATEMENT

TO : PACIFIC COAST ACADEMY
13915 Danielson Street #103
Poway, CA, 92064

Type : Zero-Rated

ATTENTION : Maria Zoraida Arkangel
Systems Technology Director

Date : November 14, 2023

Item No.	Description	Qty. / Unit	Unit Price	Amount
	Billing for Purchase Ordering System, Curriculum Catalogue and Events Ordering Application Development Project Total Contract Price of US\$762,390.00 Activity/Milestone: Submission of the High-Level Design and Architecture			\$ 114,360.00
			Zero Rated Sales:	114,360.00
			VAT Sales:	-
			12% VAT:	-
			TOTAL DUE	\$ 114,360.00

*Thank you for your business. We do expect payment within 30 days from receipt of invoice, so please process this invoice within that time.
 There will be a 0.5% interest charge per month on late payments.*

PREPARED BY : KRIS ANN DACLAG

RECEIVED BY : _____
 Please Print Name & Date

NOTED BY : TERESA TAMAYO



SHI International Corp
P.O. Box 952121
Dallas, TX 75395-2121

Invoice date 8/29/2023
Customer number 1126488

Federal tax ID: 22-3009648
290 Davidson Ave.
Somerset, NJ 08873
Phone: 888-235-3871
Fax: 732-805-9669

Finance charge of 1.5% per month will be charged on past due accounts - 18%/yr.
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USA

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Pacific Coast Academy
13915 Danielson Street
Suite 100
Poway, CA 92064
USA
attn: IT Department - PCA

Ship Date	Salesperson	Purchase Order	Ship Via	FOB	Terms
8/29/2023	PSI - CA EDU San Diego	TECH081823PCA-2	FEDEX GROUND	FOB DEST	NET 30

Item No. Mfg Part No.	Description	Qty Ordered	Qty Shipped	Unit Price	Extended Price
44321801 CR1100CKA-YZ142 Hardware ASUS	ASUS Chromebook CR1 CR1100CKA-YZ142 - 11.6 - Celeron N5100 Hardware Hardware	400	400	293.95	117,580.00
Serial #:	R6NXLP00K39723B				
Serial #:	R6NXLP00Y092238				
Serial #:	R6NXLP00Y096230				
Serial #:	R6NXLP00Y10223A				
Serial #:	R6NXLP00Y114233				
Serial #:	R6NXLP00Y121235				
Serial #:	R6NXLP00Y126235				
Serial #:	R6NXLP00Y13923F				
Serial #:	R6NXLP00Y146238				
Serial #:	R6NXLP00Y15523D				
Serial #:	R6NXLP00Y163233				
Serial #:	R6NXLP00Y184230				
Serial #:	R6NXLP00Y19823C				
Serial #:	R6NXLP00Y21423E				
Serial #:	R6NXLP00Y23223D				
Serial #:	R6NXLP00K399235				
Serial #:	R6NXLP00Y09323B				
Serial #:	R6NXLP00Y098236				
Serial #:	R6NXLP00Y10823B				
Serial #:	R6NXLP00Y11823B				
Serial #:	R6NXLP00Y12223D				
Serial #:	R6NXLP00Y128239				
Serial #:	R6NXLP00Y14023C				
Serial #:	R6NXLP00Y147236				
Serial #:	R6NXLP00Y157232				
Serial #:	R6NXLP00Y177234				
Serial #:	R6NXLP00Y188234				
Serial #:	R6NXLP00Y199238				
Serial #:	R6NXLP00Y215238				
Serial #:	R6NXLP00Y237232				
Serial #:	R6NXLP00Y24023H				
Serial #:	R6NXLP00Y22623A				
Serial #:	R6NXLP00Y208234				
Serial #:	R6NXLP00Y189238				
Serial #:	R6NXLP00Y179237				



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Dallas, TX 75395-2121
Wire information: Wells Fargo Bank

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attn: IT Department - PCA

- Serial #: R6NXLP00Y161238
- Serial #: R6NXLP00Y149235
- Serial #: R6NXLP00Y143231
- Serial #: R6NXLP00Y132235
- Serial #: R6NXLP00Y123238
- Serial #: R6NXLP00Y11923D
- Serial #: R6NXLP00Y11123E
- Serial #: R6NXLP00Y099236
- Serial #: R6NXLP00Y09423A
- Serial #: R6NXLP00Y089236
- Serial #: R6NXLP00Y09123G
- Serial #: R6NXLP00Y09523D
- Serial #: R6NXLP00Y10123D
- Serial #: R6NXLP00Y113238
- Serial #: R6NXLP00Y12023F
- Serial #: R6NXLP00Y12423C
- Serial #: R6NXLP00Y136237
- Serial #: R6NXLP00Y14423B
- Serial #: R6NXLP00Y15023B
- Serial #: R6NXLP00Y162239
- Serial #: R6NXLP00Y181239
- Serial #: R6NXLP00Y19523H
- Serial #: R6NXLP00Y21023H
- Serial #: R6NXLP00Y231239
- Serial #: R6NXLP00Y24423A
- Serial #: R6NXLP00Y245238
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- Serial #: R6NXLP00Y275239
- Serial #: R6NXLP00Y287238
- Serial #: R6NXLP00Y310234
- Serial #: R6NXLP00Y31723A
- Serial #: R6NXLP00Y332234
- Serial #: R6NXLP00Y339238
- Serial #: R6NXLP00Y348233
- Serial #: R6NXLP00Y364234
- Serial #: R6NXLP00Y38123E
- Serial #: R6NXLP00Y39723B
- Serial #: R6NXLP00Y40923F
- Serial #: R6NXLP00Y414237
- Serial #: R6NXLP00Y431236
- Serial #: R6NXLP00Y437232
- Serial #: R6NXLP00Y415237
- Serial #: R6NXLP00Y411237
- Serial #: R6NXLP00Y39823E
- Serial #: R6NXLP00Y38423B



SHI International Corp
P.O. Box 952121
Dallas, TX 75395-2121

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attn: IT Department - PCA

- Serial #: R6NXLP00Y36623B
- Serial #: R6NXLP00Y34923A
- Serial #: R6NXLP00Y34023A
- Serial #: R6NXLP00Y333236
- Serial #: R6NXLP00Y32323A
- Serial #: R6NXLP00Y312239
- Serial #: R6NXLP00Y29323C
- Serial #: R6NXLP00Y27623G
- Serial #: R6NXLP00Y25823B
- Serial #: R6NXLP00Y247233
- Serial #: R6NXLP00Y248237
- Serial #: R6NXLP00Y25923F
- Serial #: R6NXLP00Y282236
- Serial #: R6NXLP00Y29423A
- Serial #: R6NXLP00Y314230
- Serial #: R6NXLP00Y32823B
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- Serial #: R6NXLP00Y385237
- Serial #: R6NXLP00Y405236
- Serial #: R6NXLP00Y41223D
- Serial #: R6NXLP00Y421237
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- Serial #: R6NXLP00Y286238
- Serial #: R6NXLP00Y299238
- Serial #: R6NXLP00Y315234
- Serial #: R6NXLP00Y33023E
- Serial #: R6NXLP00Y33823C
- Serial #: R6NXLP00Y34623B
- Serial #: R6NXLP00Y36223B
- Serial #: R6NXLP00Y37623G
- Serial #: R6NXLP00Y393239
- Serial #: R6NXLP00Y406236
- Serial #: R6NXLP00Y413239
- Serial #: R6NXLP00Y425238
- Serial #: R6NXLP024839243
- Serial #: N6NXLP023743244
- Serial #: N6NXLP023811245
- Serial #: N6NXLP023894242
- Serial #: N6NXLP02394824E
- Serial #: N6NXLP024006243



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Suite 100
Poway, CA 92064
USA
attn: IT Department - PCA

- Serial #: N6NXLP02405924E
- Serial #: N6NXLP02409024B
- Serial #: N6NXLP02413924F
- Serial #: N6NXLP024160249
- Serial #: N6NXLP02424124E
- Serial #: N6NXLP02427624G
- Serial #: N6NXLP02429024G
- Serial #: N6NXLP02433824C
- Serial #: N6NXLP02434924A
- Serial #: N6NXLP02437024G
- Serial #: N6NXLP024400247
- Serial #: N6NXLP02435524B
- Serial #: N6NXLP024339248
- Serial #: N6NXLP02429424A
- Serial #: N6NXLP02428024H
- Serial #: N6NXLP02426124H
- Serial #: N6NXLP02421024H
- Serial #: N6NXLP024147246
- Serial #: N6NXLP02409124G
- Serial #: N6NXLP02407224A
- Serial #: N6NXLP02401424E
- Serial #: N6NXLP023957244
- Serial #: N6NXLP023913240
- Serial #: N6NXLP023865242
- Serial #: N6NXLP02376124D
- Serial #: N6NXLP023780245
- Serial #: N6NXLP023869245
- Serial #: N6NXLP023914244
- Serial #: N6NXLP02396224B
- Serial #: N6NXLP02402424G
- Serial #: N6NXLP024080249
- Serial #: N6NXLP024092248
- Serial #: N6NXLP02415424A
- Serial #: N6NXLP024222249
- Serial #: N6NXLP02426924E
- Serial #: N6NXLP024286248
- Serial #: N6NXLP024316247
- Serial #: N6NXLP024345249
- Serial #: N6NXLP02436524D
- Serial #: N6NXLP024401247
- Serial #: N6NXLP024406246
- Serial #: N6NXLP02436924G
- Serial #: N6NXLP024348243
- Serial #: N6NXLP024333246
- Serial #: N6NXLP024287248



SHI International Corp
P.O. Box 952121
Dallas, TX 75395-2121

Invoice date 8/29/2023
Customer number 1126488

Finance charge of 1.5% per month will be charged on past due accounts - 18%/yr.
All returns require an RMA# supplied by your SHI Sales team.

Federal tax ID: 22-3009648
290 Davidson Ave.
Somerset, NJ 08873
Phone: 888-235-3871
Fax: 732-805-9669

Bill To

Pacific Coast Academy
13915 Danielson Street
Suite 103
Poway, CA 92064
USA

Ship To

Pacific Coast Academy
13915 Danielson Street
Suite 100
Poway, CA 92064
USA
attn: IT Department - PCA

- Serial #: N6NXLP02427224B
- Serial #: N6NXLP02422524B
- Serial #: N6NXLP02415524D
- Serial #: N6NXLP024136247
- Serial #: N6NXLP024087240
- Serial #: N6NXLP02403024C
- Serial #: N6NXLP02400524G
- Serial #: N6NXLP023929246
- Serial #: N6NXLP02387824E
- Serial #: N6NXLP02380324E
- Serial #: N6NXLP024465242
- Serial #: N6NXLP024419249
- Serial #: N6NXLP024481246
- Serial #: N6NXLP024542248
- Serial #: N6NXLP024562245
- Serial #: N6NXLP02461024F
- Serial #: N6NXLP024630242
- Serial #: N6NXLP02464524A
- Serial #: N6NXLP024656247
- Serial #: N6NXLP02468124D
- Serial #: N6NXLP024699244
- Serial #: N6NXLP024754241
- Serial #: N6NXLP02476924E
- Serial #: N6NXLP024814241
- Serial #: N6NXLP024838248
- Serial #: N6NXLP024840249
- Serial #: N6NXLP024824247
- Serial #: N6NXLP024774246
- Serial #: N6NXLP02475724C
- Serial #: N6NXLP024703240
- Serial #: N6NXLP024682249
- Serial #: N6NXLP024659247
- Serial #: N6NXLP024647244
- Serial #: N6NXLP02463224F
- Serial #: N6NXLP024617242
- Serial #: N6NXLP024587240
- Serial #: N6NXLP02454324C
- Serial #: N6NXLP02449424F
- Serial #: N6NXLP024470246
- Serial #: N6NXLP024429245
- Serial #: N6NXLP024435249
- Serial #: N6NXLP02447624C
- Serial #: N6NXLP024495245
- Serial #: N6NXLP02454424D
- Serial #: N6NXLP024591249



SHI International Corp
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290 Davidson Ave.
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Bill To

Pacific Coast Academy
13915 Danielson Street
Suite 103
Poway, CA 92064
USA

Ship To

Pacific Coast Academy
13915 Danielson Street
Suite 100
Poway, CA 92064
USA
attn: IT Department - PCA

- Serial #: N6NXLP02462124H
- Serial #: N6NXLP024638245
- Serial #: N6NXLP024649246
- Serial #: N6NXLP024664245
- Serial #: N6NXLP02468424G
- Serial #: N6NXLP02472124C
- Serial #: N6NXLP024760243
- Serial #: N6NXLP02480424E
- Serial #: N6NXLP02483024B
- Serial #: N6NXLP024846247
- Serial #: N6NXLP02484724D
- Serial #: N6NXLP024833246
- Serial #: N6NXLP02480524D
- Serial #: N6NXLP02476124D
- Serial #: N6NXLP024748246
- Serial #: N6NXLP024685249
- Serial #: N6NXLP024672242
- Serial #: N6NXLP02465424E
- Serial #: N6NXLP024641246
- Serial #: N6NXLP02462524G
- Serial #: N6NXLP024606248
- Serial #: N6NXLP024556248
- Serial #: N6NXLP024541249
- Serial #: N6NXLP02447924B
- Serial #: N6NXLP02445724C
- Serial #: R5NXLP01N838219
- Serial #: R5NXLP01N876217
- Serial #: R5NXLP01N898213
- Serial #: R5NXLP01N90321E
- Serial #: R5NXLP01N91521A
- Serial #: R5NXLP01N950214
- Serial #: R5NXLP01N979218
- Serial #: R5NXLP01P025216
- Serial #: R5NXLP01P055218
- Serial #: R5NXLP01P074219
- Serial #: R5NXLP01P11021D
- Serial #: R5NXLP01P121217
- Serial #: R5NXLP01P157218
- Serial #: R5NXLP01P164216
- Serial #: R5NXLP01P179218
- Serial #: R5NXLP01P181213
- Serial #: R5NXLP01P168216
- Serial #: R5NXLP01P15921B
- Serial #: R5NXLP01P122216
- Serial #: R5NXLP01P116216



SHI International Corp
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Phone: 888-235-3871
Fax: 732-805-9669

Bill To

Pacific Coast Academy
13915 Danielson Street
Suite 103
Poway, CA 92064
USA

Ship To

Pacific Coast Academy
13915 Danielson Street
Suite 100
Poway, CA 92064
USA
attn: IT Department - PCA

- Serial #: R5NXLP01P07921H
- Serial #: R5NXLP01P05921D
- Serial #: R5NXLP01P028213
- Serial #: R5NXLP01N994215
- Serial #: R5NXLP01N95821B
- Serial #: R5NXLP01N91621C
- Serial #: R5NXLP01N905216
- Serial #: R5NXLP01N899213
- Serial #: R5NXLP01N89121C
- Serial #: R5NXLP01N843214
- Serial #: R5NXLP01N846212
- Serial #: R5NXLP01N892213
- Serial #: R5NXLP01N90121D
- Serial #: R5NXLP01N906219
- Serial #: R5NXLP01N94521A
- Serial #: R5NXLP01N967216
- Serial #: R5NXLP01P000218
- Serial #: R5NXLP01P046212
- Serial #: R5NXLP01P060213
- Serial #: R5NXLP01P09821E
- Serial #: R5NXLP01P11921H
- Serial #: R5NXLP01P14621E
- Serial #: R5NXLP01P16021C
- Serial #: R5NXLP01P172210
- Serial #: R5NXLP01P18421E
- Serial #: R5NXLP01P18521C
- Serial #: R5NXLP01P173216
- Serial #: R5NXLP01P161218
- Serial #: R5NXLP01P148212
- Serial #: R5NXLP01P120219
- Serial #: R5NXLP01P099212
- Serial #: R5NXLP01P062213
- Serial #: R5NXLP01P052212
- Serial #: R5NXLP01P02121D
- Serial #: R5NXLP01N96821E
- Serial #: R5NXLP01N94621B
- Serial #: R5NXLP01N910216
- Serial #: R5NXLP01N902216
- Serial #: R5NXLP01N89721G
- Serial #: R5NXLP01N87321B
- Serial #: R5NXLP01P195216
- Serial #: R5NXLP01R18921G
- Serial #: R5NXLP01R266215
- Serial #: R5NXLP01R37021G
- Serial #: R5NXLP01R44321B



SHI International Corp
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Dallas, TX 75395-2121

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Federal tax ID: 22-3009648
290 Davidson Ave.
Somerset, NJ 08873
Phone: 888-235-3871
Fax: 732-805-9669

Bill To

Pacific Coast Academy
13915 Danielson Street
Suite 103
Poway, CA 92064
USA

Ship To

Pacific Coast Academy
13915 Danielson Street
Suite 100
Poway, CA 92064
USA
attn: IT Department - PCA

- Serial #: R5NXLP01R503217
- Serial #: R5NXLP01S820217
- Serial #: R5NXLP01S857217
- Serial #: R5NXLP01S89721G
- Serial #: R5NXLP01S91721C
- Serial #: R5NXLP01S95721D
- Serial #: R5NXLP01T026210
- Serial #: R5NXLP01T116216
- Serial #: R5NXLP01T18521C
- Serial #: R5NXLP01P19921F
- Serial #: R5NXLP01R206214
- Serial #: R5NXLP01R29921G
- Serial #: R5NXLP01R402210
- Serial #: R5NXLP01R456219
- Serial #: R5NXLP01R515213
- Serial #: R5NXLP01S82421F
- Serial #: R5NXLP01S858217
- Serial #: R5NXLP01S90321E
- Serial #: R5NXLP01S92521C
- Serial #: R5NXLP01S96921D
- Serial #: R5NXLP01T032210
- Serial #: R5NXLP01T124218
- Serial #: R5NXLP01T197218
- Serial #: R5NXLP01T22421G
- Serial #: R5NXLP01T228213
- Serial #: R5NXLP01T203219
- Serial #: R5NXLP01T14321A
- Serial #: R5NXLP01T086217
- Serial #: R5NXLP01S974215
- Serial #: R5NXLP01S939218
- Serial #: R5NXLP01S904217
- Serial #: R5NXLP01S89121C
- Serial #: R5NXLP01S83021C
- Serial #: R5NXLP01S78821C
- Serial #: R5NXLP01R464212
- Serial #: R5NXLP01R41821B
- Serial #: R5NXLP01R31521G
- Serial #: R5NXLP01R228213
- Serial #: R5NXLP01R161218
- Serial #: R5NXLP01R16921A
- Serial #: R5NXLP01R235215
- Serial #: R5NXLP01R344214
- Serial #: R5NXLP01R424217
- Serial #: R5NXLP01R475219
- Serial #: R5NXLP01S80921B



SHI International Corp
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Dallas, TX 75395-2121

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290 Davidson Ave.
Somerset, NJ 08873
Phone: 888-235-3871
Fax: 732-805-9669

Bill To

Pacific Coast Academy
13915 Danielson Street
Suite 103
Poway, CA 92064
USA

Ship To

Pacific Coast Academy
13915 Danielson Street
Suite 100
Poway, CA 92064
USA
attn: IT Department - PCA

- Serial #: R5NXLP01S839215
- Serial #: R5NXLP01S89621B
- Serial #: R5NXLP01S91621C
- Serial #: R5NXLP01S94521A
- Serial #: R5NXLP01S987212
- Serial #: R5NXLP01T088219
- Serial #: R5NXLP01T178218
- Serial #: R5NXLP01T217216
- Serial #: R5NXLP01T23121A
- Serial #: R5NXLP01T22121B
- Serial #: R521NXLP006H4SM
- Serial #: R521NXLP006H5RM
- Serial #: R521NXLP006FCVM
- Serial #: R521NXLP006FPCM
- Serial #: R521NXLP006FETM
- Serial #: R521NXLP006H4LM
- Serial #: R6NXLP01L939233
- Serial #: R521NXLP006FYJM
- Serial #: R6NXLP01L955238
- Serial #: R521NXLP006K5ZM
- Serial #: R521NXLP006FLWM
- Serial #: R521NXLP006FCNM
- Serial #: R6NXLP01L951233
- Serial #: R521NXLP006KYMM
- Serial #: R6NXLP01L69623F
- Serial #: R6NXLP01L61423D
- Serial #: R521NXLP006KELM
- Serial #: R6NXLP01L671239
- Serial #: R6NXLP01L935238
- Serial #: R521NXLP006EVJM
- Serial #: R521NXLP006K8VM
- Serial #: R521NXLP006K7AM
- Serial #: R521NXLP006K8XM
- Serial #: R521NXLP006FEPM
- Serial #: R521NXLP006KAZM
- Serial #: R521NXLP006K5MM
- Serial #: R521NXLP006K5YM
- Serial #: R521NXLP006H4TM
- Serial #: R521NXLP006KCLM
- Serial #: R521NXLP006K89M
- Serial #: R521NXLP006KCBM
- Serial #: R521NXLP006KX4M
- Serial #: R521NXLP006PKFM
- Serial #: R521NXLP006EVMM
- Serial #: R521NXLP006H5SM



SHI International Corp
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Dallas, TX 75395-2121

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Phone: 888-235-3871
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Bill To

Pacific Coast Academy
13915 Danielson Street
Suite 103
Poway, CA 92064
USA

Ship To

Pacific Coast Academy
13915 Danielson Street
Suite 100
Poway, CA 92064
USA
attn: IT Department - PCA

- Serial #: R521NXLP006H3YM
- Serial #: R521NXLP006K65M
- Serial #: R521NXLP006KX5M
- Serial #: R521NXLP006H4PM
- Serial #: R521NXLP006DURM

39845975	Chrome OS Management Console - License - academic	400	400	31.00	12,400.00
CROSSWDISEDUNEW	Multiple platforms English ESD Software Agreement No.: pacificoastacademy.org Agreement Name: Pacific Coast Academy Enrollment No.: john.olinger@cabrillopointacademy.org Enrollment Name: Pacific Coast Academy Country of Usage: USA Maintenance From date: 8/21/2023 Maintenance To date: 8/20/2028				

Quote: 23840659

Sales Balance	129,980.00
Freight	0.00
Recycling Fee	1,600.00
Sales Tax	9,112.45
Total	140,692.45
Currency	USD

INVOICE

Apple Financial Services

INVOICE NUMBER: 500-50538247

INVOICE DATE: 8/18/23

BILL TO: Pacific Coast Academy

13915 Danielson St. Ste. 200

Poway, CA 92064

DESCRIPTION	BASE PAYMENT	SALES TAX	TOTAL PAYMENT
Deferred Payment Due 9/15/23	\$250,000.00	Included	
PO #TECH081823PCA-1			

DUE UPON RECEIPT \$250,000.00

Remit to:

Apple Financial Services
 PO Box 825736
 Philadelphia PA 19182-5736



PURCHASE ORDER # TECH081823PCA-1

BILL TO

Pacific Coast Academy

Accounting

13915 Danielson Street, Suite 103
Poway, CA, 92064, USA

(619) 749-1928
accounting@pacificcoastacademy.org

PO Date: Aug. 18, 2023
 Payment Terms: NET 30
 Shipping Terms: --
 Ship Via: STANDARD CARRIER (UPS, FEDEX, USPS)
 Promise Date: Aug. 18, 2023

VENDOR

Apple, Inc.

Jimmy Morgan

5505 W. Parmer Lane, Building 7,
Austin, TX, 78727, USA

SHIP TO

Pacific Coast Academy - Tech Department

Karen Tirado

13915 Danielson St., Suite 100
Poway, CA, 92064, USA

ITEM DESCRIPTION	QUANTITY	UNIT	PRICE (USD)	TOTAL PRICE (USD)
1. 10.2-inch iPad Wi-Fi 64GB - Space Gray (Packaged in a 10-pack) SKU: MK2Y3LL/A SHIPPING : SHIP TO TECH DEPT: 13915 Danielson St., Suite 100, Poway, CA 92064	400	each	294.00	117,600.00
2. 4-Year AppleCare+ for Schools - iPad (no service fees) SKU: S7832LL/A SHIPPING : ONLINE OR DIGITAL PRODUCT: EMAIL ADDRESS REQUIRED ALTERNATE SHIPPING / karen.tirado@pacificcoastacademy.org LOCATION ADDRESS -- OR -- EMAIL FOR ONLINE/DIGITAL ORDERS :	400	each	79.00	31,600.00
3. OtterBox Symmetry Series 360 Case for iPad (9th Generation) - Purple SKU: HNTF2ZM/A SHIPPING : SHIP TO TECH DEPT: 13915 Danielson St., Suite 100, Poway, CA 92064	420	each	69.95	29,379.00
4. OtterBox Symmetry Series 360 Elite Case for iPad mini (6th Generation) - Gray SKU: HPYX2ZM/A SHIPPING : SHIP TO TECH DEPT: 13915 Danielson St., Suite 100, Poway, CA 92064	420	each	69.95	29,379.00
5. iPad mini Wi-Fi 64GB - Space Gray (Packaged in a 10-pack) SKU: MKD13LL/A SHIPPING : SHIP TO TECH DEPT: 13915 Danielson St., Suite 100, Poway, CA 92064	400	each	444.00	177,600.00

PURCHASE ORDER # TECH081823PCA-1

ITEM DESCRIPTION	QUANTITY	UNIT	PRICE (USD)	TOTAL PRICE (USD)
6. AC+ FOR SCHOOLS IPAD MINI NSF 4YR SKU: S9509LL/A SHIPPING : SHIP TO TECH DEPT: 13915 Danielson St., Suite 100, Poway, CA 92064	400	each	79.00	31,600.00
7. APS IPAD PACKAGE3 DEPLOY SERVICES-USA SKU: DA3J2LL/A SHIPPING : ---	600	each	20.70	12,420.00
8. 20W USB-C Power Adapter SKU: MHJA3AM/A SHIPPING : SHIP TO TECH DEPT: 13915 Danielson St., Suite 100, Poway, CA 92064	200	each	19.00	3,800.00
9. USB-C Woven Charge Cable (1m) SKU: MQKJ3AM/A SHIPPING : SHIP TO TECH DEPT: 13915 Danielson St., Suite 100, Poway, CA 92064	200	each	19.00	3,800.00
10. eWaste Fee / Recycling Fee SHIPPING : ---	1	each	3,200.00	3,200.00

NOTES		
Quote #2212201995	Subtotal	440,378.00
	Discount (0%)	0.00
	Shipping	0.00
	Other	0.00
	Tax	28,020.74

Total Cost	468,398.74 USD
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