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For more information regarding the content of this material, please contact the Charter Schools Division by phone at 916-322-6029 or by email at charters@cde.ca.gov.

Nonclassroom-Based Funding Determination Form - Fiscal Year 2022-23

Information collected on this form is pursuant to *California Code of Regulations*, Title 5 (5 CCR). Instructions for completing this form can be found on the California Department of Education (CDE) website at <https://www.cde.ca.gov/sp/ch/nclrbifunddet.asp>.

Users should download and save the PDF prior to entering data into the form. The recommended program for completing the form is Adobe Acrobat Reader DC. Completing the form using the web browser may result in errors.

Section I. Charter School Information (Complete fields 1-18) 5 CCR 11963.3(a)(1) to (4)

1. Charter School Name Shasta View Academy
2. Charter School Authorizer Columbia Elementary School District
3. Charter School Number 2065 4. CDS Code 45699480139543
5. Street Address Business Office - 214 West 1st Street
6. City Alturas 7. County Shasta 8. Zip Code 96101
9. Contact Name Laura Blachman 10. Title Executive Director
11. Phone Number 530-233-3861 ext. 4 12. Email laura@shastaview.org
13. Grade Levels Served TK-12 14. Date Charter Expires (MM/DD/YYYY) 06/30/2026
15. Funding Level Requested (Select one) 100% 85% 70%
16. Years Requested (Select one) 2 3 4 5
17. Funding Determination Period Requested FY 2023-24 to 2027-28
18. Charter School Deadline - Select one
 - Due Date: 12/1/22 To be heard at the March State Board of Education (SBE) meeting
 - Due Date: 2/1/23 To be heard at the May SBE meeting
 - Other Funding Determination (Specify in Section VI.3) Source Data FY

- For an existing charter school that does **not** have an active funding determination, please use current-year budget data as the source data to complete the form.
- For an existing charter school with a funding determination that expires at the end of FY 2022-23, use FY 2021-22 audited financial data.
- If an existing charter school with a funding determination misses the February 1 deadline, the governing board of the charter school's authorizing local educational agency will need to request a waiver to submit a late funding determination request. The SBE may approve such waivers under the general authority, under California *Education Code (EC)* sections 33050-33053. Additional information regarding the waiver process is located on the CDE Waivers web page at <https://www.cde.ca.gov/re/lr/wr>.

Section II. Financial Information (Complete sections A, B, D, and E)

A. Total Resources (Complete lines A.1.a to A.1.d)

1. Revenues and Other Resources	5 CCR 11963.3(a)(5)(A) and (6)	
a. Federal Revenues		\$208,687
(i) Enter amount of Public Charter Schools Grant Program included under Federal Revenues (Line A.1.a)		
b. State Revenues		\$5,556,399
c. Local Revenues		\$26,840
d. Other Financing Sources		\$2,598,344
e. Total Revenues (Sum of lines A.1.a to A.1.d)		\$8,390,270

B. Total Expenditures and Other Uses (Complete lines B.1 to B.4)

1. Instruction and Related Services	5 CCR 11963.3(a)(5)(B) and (6)	
a. Salaries and Benefits		
(i) Certificated		\$3,324,787
(ii) Classified		\$423,966
b. Books, Supplies, and Equipment		\$289,229
c. Services and Other Operating Costs		
(i) Contracts for Instructional Services		\$167,465
(ii) Contracts for Instructional Support		\$569,453
(iii) All Other Instruction Related Operating Costs		\$122,543
d. Total Instruction and Related Services		\$4,897,445
2. Operations and Facilities	5 CCR 11963.3(a)(5)(C) and (6)	
a. Salaries and Benefits		
(i) Certificated		
(ii) Classified		
b. Books, Supplies, and Equipment		\$6,218
c. Services and Other Operating Costs		\$103,172

B. Total Expenditures and Other Uses (Complete lines B.1. to B.4), continued

d. Facility Acquisition and Construction

e. Total Operation and Facilities \$109,389

f. Allowable Facility Costs 5 CCR 11963.3(b)(7)

(i) Enter the total facility square footage occupied by the charter school 6,000 sqft.

(ii) Enter the total Classroom-Based P-2 ADA reported in the prior FY. DO NOT INCLUDE NCB ADA

(iii) Enter the total Student Hours attended by the NCB pupils at the school site in the prior FY 42,000

(iv) Calculated Facilities Costs \$48,387.10
Lesser of line B.2.e or [(B.2.fii+(B.2.fiii/868)]*1000

Allowable (Lesser of line B.2.e or B.2.fiv) \$48,387.10

3. Administration and All Other Activities 5 CCR 11963.3(a)(5)(D) and (6)

a. Salaries and Benefits

(i) Certificated \$62,586

(ii) Classified \$11,273

b. Books, Supplies, and Equipment \$3,390

c. Services and Other Operating Costs

(i) Contracts for Other Administrative Services \$110,401

(ii) Supervisorial Oversight Fee \$32,260

(iii) All Other Administration and Other Activities, Services and Operating Costs \$68,986

d. Total Administration and Other Activities \$288,896

4. Other Outgo and Other Financing Uses 5 CCR 11963.3(a)(5)(E) and (6)

a. Debt Service \$771

b. Transfers to local educational agencies

c. All Other Transfers and Outgo \$83,303
Note - This must not be a negative value.

d. Total Other Outgoing and Other Financing Uses \$84,074

Determination of Funding Request for
Shasta View Academy, Charter #2065

B. Total Expenditures and Other Uses, continued

5. Total Expenditures \$5,379,804
(Sum of lines B.1.d, B.2.e, B.3.d, and B.4.d)

C. Revenues Over Expenditures - Surplus or (Deficit)

(Line A.1.e minus Line B.5) \$3,010,466

D. Fund Balance (Complete line D.a)

a. Enter Beginning Fund Balance (July 1) 5 CCR 11963.3(a)(5)(A) \$974,562
b. Ending Fund Balance - June 30 (Line C plus Line D.a) \$3,985,028

E. Reserves (Complete lines E.a. to E.e)

If reserves in line E.a or E.b are more than \$50,000 or over 5% of total expenditures, provide an explanation in Section III.6, pursuant to 5 CCR 11963.3(a)(5)(F).

	% of Expenditures	
a. Designated for Economic Uncertainties	5%	\$264,825
b. Facilities Acquisition or Capitol Projects	45%	\$2,400,000
c. Reserves Required by Charter Authorizer	0%	
d. Other Reserves (Explain in Section III.5)	24%	\$1,270,345
e. Unassigned/Unappropriated Fund Balance	1%	\$49,857
f. Total (Sum of lines E.a to E.e)	74%	\$3,985,027

Note - Line E.f must agree with Line D.b

Section III. Supplemental Information (Complete lines 1 through 8)

1. Pupil to Teacher Ratio (PTR), pursuant to EC Section 51745.6 and 5 CCR Section 11704

a. Enter the charter school's PTR: 0.00:1 14.979
b. If the charter school's PTR in line III.1.a exceeds 25:1, enter the name of the largest unified school district in the county or counties in which the charter school operates:

c. Enter the PTR for the unified school district listed on line III.1.b: 0.00:1

2. Did any entity receive \$50,000 or more OR 10% or more of total expenditures (Line B.5) in the FY 2021-22 OR will receive in the FY 2022-23? (5 CCR 11963.3[b][3]) Yes
 No

If yes to line III.2, list the name of each entity and the cumulative amount received by each entity in Box 2.a on Page 5. Are contract payments made by the charter school based on specific services rendered or upon an amount per unit of average daily attendance (ADA) or some other percentage of the charter school's revenues, enrollment, etc? If yes, identify on Page 5 Box 2.a.

Determination of Funding Request for
Shasta View Academy, Charter #2065

3. List the charter school's CURRENT governing board pursuant to 5 CCR Section 11963.3(b)(4).				
Name and Title of Board Member	Board Member Type (Parent, teacher, etc)	How was this member selected?	Is the member affiliated in any way with any entity listed in Section III.2?	Board Member Term (From MM/YY to MM/YY)
Natalie Moutard	Parent	Board Appt.	No	07/21 to 06/23
Tricia Watson	Parent	Board Appt.	No	07/22 to 06/24
Andrew Anderson	Community	Board Appt.	No	07/22 to 06/24
Bonnie Simmons	Parent	Board Appt.	No	07/21 to 06/23
Trinity Evanson	Parent	Board Appt.	No	07/22 to 06/24

Has the governing board adopted and implemented conflict of interest policies and procedures? Yes No

For any governing board member identified as affiliated with any entity reported above in Section III.2, explain the nature of the affiliation below. Attach an extra sheet if necessary.

4. If transfers are reported on lines B.4.b or B.4.c, describe the nature of the transactions and identify the accounts or entities involved in the transfers pursuant to 5 CCR Section 11963.3(b)(5).

B.4.b SVA's funds are held by the Shasta County Treasurer. The account was affected by a negative change in the Fair Market Value. The loss incurred by SVA was \$83,303.

B.4.c

5. If "Other Reserves" are reported on line E.d, explain the purpose for these reserves.

Reserves in Line E.d SVA Board designated amounts - 1. \$45,248 Net Reserves for Assets 2. \$951,192 Two months payroll 3. \$150,000 Technology replacement 4. \$123,905 Restricted balances of one-time funds received.

E.d

6. If reserves reported on line E.a (designated for economic uncertainties) OR E.b (facilities acquisition or capital projects) exceed the greater of \$50,000 or 5% of total expenditures, explain the need for such excess reserves.

E.a

E.a Designated for Economic Uncertainty

Percentage

E.b Building Funds

E.b

SVA is in the process of building a resource center in cooperation with Columbia ESD (estimated expense = \$2,000,000). Estimated completion date June 2024. We are also working on an expansion/remodel at the Innsbruck Learning Center (estimated expense \$400,000). Estimated completion date June 2023.

Percentage

7. Enter the average daily attendance (ADA).

FY 2021-22 P-2 ADA (0.0)	490.32	FY 2022-23 P-2 ADA (0.0)	488.85
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8. Enter the full-time equivalent (FTE) employees working at the charter school that possess a valid teaching certificate, permit, or other document equivalent to that which a teacher in other public schools would be required to hold issued by the Commission on Teacher Credentialing and who work in the charter school in a position required to provide direct instruction or direct instructional support to students, pursuant to 5 CCR Section 11963.3(b)(8).

FY 2021-22 FTE (0.0)	32.6	FY 2022-23 FTE (0.0)	33.6
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Section IV. Nonclassroom-Based Virtual or On-line Charter Schools (Complete lines 1 and 2)

1. Is this charter school a virtual or on-line charter school as defined in 5 CCR Section 11963.5? (A virtual or on-line charter school is one in which at least 80% of teaching and student interaction occurs via the Internet.) Yes No

2. If yes to line IV.1, can the charter school demonstrate compliance with 5 CCR sections 11963.5(b)(2) to (8)? Yes No N/A

Section V. Calculated Funding Determination Percentage

1. Percent spent on Certificated Employee Salaries and Benefits to Total Public Revenues 5 CCR 11963.3(c)(1)

Certificated Salaries and Benefits costs Line B.1.a(i)/Federal Revenues Lines A.1.a - PCSGP A.1.a(i) + State Revenues A.1.b

2. Percent spent on Instruction and Related Services to Total Revenues 5 CCR 11963.3(c)(2)

Instructional and Related Services costs Line B.1.d + Allowable Facilities costs 2.f.(iv)/Total Revenues Line A.1.e

Funding Determination Criteria	
If the percentages from lines V.1 or V.2 do not meet the spending criteria of the funding level requested as shown below, complete Section VI to provide mitigating circumstances for consideration by the Advisory Commission on Charter Schools (ACCS) for making a recommendation other than one that results from the criteria specified in regulations.	
100%	1) Line V.1 must equal or exceed 40 percent, 2) Line V.2 must equal or exceed 80 percent, AND 3) Line III.1.a. PTR cannot exceed 25:1 OR the PTR on line III.1.c, the ACCS shall recommend approval at 100%, unless there is a reasonable basis to recommend otherwise (5 CCR 11963.4[a][3]).
85%	1) Line V.1 must equal or exceed 40 percent, AND 2) Line V.2 must equal or exceed 70 percent but less than 80 percent, the ACCS shall recommend approval at 85%, unless there is a reasonable basis to recommend otherwise (5 CCR 11963.4[a][2]).
70%	1) Line V.1 must equal or exceed 35 percent, AND 2) Line V.2 must equal or exceed 60 percent but less than 70 percent, the ACCS shall recommend approval at 70%, unless there is a reasonable basis to recommend otherwise (5 CCR 11963.4[a][1]).
Denied	1) Line V.1 is less than 35 percent, OR 2) Line V.2 is less than 60 percent, the ACCS shall recommend that the SBE deny the request, unless there is a reasonable basis to recommend otherwise (5 CCR 11963.4[a][4]).

Section VI. Mitigating Circumstances (Complete lines 1-3 and attach any supporting documentation)

1. Explain why the charter school did not meet the criteria for the funding level requested. Include specific measures or actions taken by the charter school to comply.

Shasta View Academy, Inc. operated a second school, New Day Academy from August 2009 through June 2021. That school was voluntarily closed in June 2021 in order to come into compliance with AB 1507. New Day Academy's reserve funds in the amount of \$2,598,344.44 were transferred to Shasta View Academy in the 2021-2022 school year. (See attached Shasta View Academy 21-22 Audit showing the transfer of funds). This addition to the school's revenue on line A.d. caused our funding determination ratio to be out of compliance (57.67% Certificated Salaries, 58.95% Instruction).
When the funding determination is completed without the transfer of the \$2,598,344 added to the revenue, the percentages are as follows: Certificated Employees = 57.67%, Instruction and related services = 85.39%. See attached Funding Determination worksheet completed without the reserve funds.
No measures or actions are needed to comply.

2. List and explain the mitigating circumstance(s) to be considered by the CDE and ACCS.

Mitigating Circumstances - SVA meets the criteria for 100% funding given the income receipts in the 21-22 school year (lines 1.a, 1.b, 1.c in the amount of \$5,708,622). The New Day Academy reserve transfer amount shown on line A.d. in the amount of \$2,598,344 must be shown on the Non-Classroom Based Funding Determination Form because it appears on the SVA Actuals for the 21-22 school year. We are asking that CDE and ACCS subtract that amount from the calculation because it would have been on line E.d. and shown as reserves under normal circumstances. The school organization closed New Day Academy in order to comply with the resource center restrictions outlined in AB 1507 June 2021.
SVA Board of Directors Reserve Designations: Total Reserve \$3,985,027
Economic Uncertainty 5% \$264,825, Net Assets \$45,248, Two months Payroll \$951,912, New Building \$2,000,000, Innsbruck Resource Center Expansion \$400,000, Technology Replacement \$150,000, Restricted Funds \$123,905, Unassigned/Undesignated \$48,857

3. Provide any other pertinent information that may assist the CDE and ACCS in conducting a detailed review or develop a reasonable basis for a recommendation.

The non-profit organization that operated New Day Academy and now Shasta View Academy, was established in August 2000. The reserve transferred from New Day Academy to Shasta View Academy is an accumulation of funds in reserve over a 21 year period. Those funds belong to the organization and were transferred to the new school as soon as New Day Academy closed.

Section VII. Certification (Review, sign, and date)

5 CCR 11963.3(b)(1)

I certify that:

1. The information provided is true and correct to the best of my ability and knowledge.
2. This charter school's nonclassroom-based instruction is conducted for and substantially dedicated to the instructional benefit of the school's students.
3. This charter school's governing board has adopted and implemented conflict of interest policies.
4. All of the charter school's transactions, contracts, and agreements are in the best interest of the school and reflect a reasonable market rate for all goods, services, and considerations rendered for or supplied to the school.

Laura Blachman

Enter Name of Charter School's Director, Principal, or Governing Board Chairperson

Executive Director

Title of Authorized Individual

Before certifying with electronic/digital signature below, please be sure to check all numerical entries and information provided, and save a copy of this form. Modifications to the information reported on this form cannot be made after the signature field below has been completed. If providing a wet signature instead of an electronic one, please date the signature.

Laura Blachman



Digitally signed by Laura Blachman

Date: 2023.01.11 12:25:26 -08'00'

Signature of Charter School's Director, Principal, or Governing Board Chairperson

Submit completed and electronically signed forms via email to charter-sb740@cde.ca.gov.

The CDE no longer requires the following documents:

- Hard copy of the FDF
- Hard or soft copy of the Conflict of Interest Policy

Therefore, please do not submit these documents to the CDE.

Shasta View Academy Funding Determination Mitigating Circumstances Evidence

Document 1: Funding Determination Worksheet completed without the transfer of New Day Academy's reserve funds (\$2,598,344).

Please note Page 2, Line A 1.d and Page 7, Section V lines 1 and 2 showing calculated Funding Determination Percentages without the addition of New Day Academy's reserve funds.

Percent spent on Certificated Employee Salaries = 57.67%

Percent spent on Instruction and Related Services = 85.39%

Document 2: Shasta View Academy Final 21-22 Audit Pages 5 and 14.

Please note Page 5 Other Financing Sources and Page 14 Note 10 showing the transfer of \$2,598,344 from New Day Academy.

Document 1

Nonclassroom-Based Funding Determination Form - Fiscal Year 2022-23
Charter Schools Division
Revised October 2022

Page 1 of 9

Nonclassroom-Based Funding Determination Form - Fiscal Year 2022-23

Information collected on this form is pursuant to *California Code of Regulations*, Title 5 (5 CCR).
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website at <https://www.cde.ca.gov/sp/ch/nclrbifunddet.asp>.

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Section I. Charter School Information (Complete fields 1-18) 5 CCR 11963.3(a)(1) to (4)

1. Charter School Name		Shasta View Academy									
2. Charter School Authorizer		Columbia Elementary School District									
3. Charter School Number	2065	4. CDS Code	45699480139543								
5. Street Address				Business Office - 214 West 1st Street							
6. City	Alturas	7. County	Shasta	8. Zip Code	96101						
9. Contact Name		Laura Blachman		10. Title		Executive Director					
11. Phone Number		530-233-3861		ext.		4		12. Email		laura@shastaview.org	
13. Grade Levels Served		TK-12		14. Date Charter Expires (MM/DD/YYYY)		06/30/2026					
15. Funding Level Requested (Select one)				<input checked="" type="radio"/> 100% <input type="radio"/> 85% <input type="radio"/> 70%							
16. Years Requested (Select one)				<input type="radio"/> 2 <input type="radio"/> 3 <input type="radio"/> 4 <input checked="" type="radio"/> 5							
17. Funding Determination Period Requested				FY		2023-24		to		2027-28	
18. Charter School Deadline - Select one											
<input type="radio"/> Due Date: 12/1/22 To be heard at the March State Board of Education (SBE) meeting											
<input checked="" type="radio"/> Due Date: 2/1/23 To be heard at the May SBE meeting											
<input type="radio"/> Other Funding Determination (Specify in Section VI.3) Source Data FY											

■ For an existing charter school that does not have an active funding determination, please use current-year budget data as the source data to complete the form.

■ For an existing charter school with a funding determination that expires at the end of FY 2022-23, use FY 2021-22 audited financial data.

■ If an existing charter school with a funding determination misses the February 1 deadline, the governing board of the charter school's authorizing local educational agency will need to request a waiver to submit a late funding determination request. The SBE may approve such waivers under the general authority, under California *Education Code (EC)* sections 33050-33053. Additional information regarding the waiver process is located on the CDE Waivers web page at <https://www.cde.ca.gov/re/lr/wr>.

Section II. Financial Information (Complete sections A, B, D, and E)

A. Total Resources (Complete lines A.1.a to A.1.d)

1. Revenues and Other Resources	5 CCR 11963.3(a)(5)(A) and (6)
a. Federal Revenues	\$208,687
(i) Enter amount of Public Charter Schools Grant Program included under Federal Revenues (Line A.1.a)	_____
b. State Revenues	\$5,556,399
c. Local Revenues	\$26,840
d. Other Financing Sources	_____
e. Total Revenues (Sum of lines A.1.a to A.1.d)	\$5,791,926

B. Total Expenditures and Other Uses (Complete lines B.1 to B.4)

1. Instruction and Related Services	5 CCR 11963.3(a)(5)(B) and (6)
a. Salaries and Benefits	
(i) Certificated	\$3,324,787
(ii) Classified	\$423,966
b. Books, Supplies, and Equipment	\$289,229
c. Services and Other Operating Costs	
(i) Contracts for Instructional Services	\$167,465
(ii) Contracts for Instructional Support	\$569,453
(iii) All Other Instruction Related Operating Costs	\$122,543
d. Total Instruction and Related Services	\$4,897,445
2. Operations and Facilities	5 CCR 11963.3(a)(5)(C) and (6)
a. Salaries and Benefits	
(i) Certificated	_____
(ii) Classified	_____
b. Books, Supplies, and Equipment	\$6,218
c. Services and Other Operating Costs	\$103,172

B. Total Expenditures and Other Uses (Complete lines B.1. to B.4), continued

d. Facility Acquisition and Construction	
e. Total Operation and Facilities	\$109,389
f. Allowable Facility Costs	5 CCR 11963.3(b)(7)
(i) Enter the total facility square footage occupied by the charter school	6,000 sqft.
(ii) Enter the total Classroom-Based P-2 ADA reported in the prior FY. DO NOT INCLUDE NCB ADA	_____
(iii) Enter the total Student Hours attended by the NCB pupils at the school site in the prior FY	42,000
(iv) Calculated Facilities Costs Lesser of line B.2.e or [(B.2.fii+(B.2.fiii/868)]*1000	\$48,387.10
Allowable (Lesser of line B.2.e or B.2.fiv)	\$48,387.10
3. Administration and All Other Activities	5 CCR 11963.3(a)(5)(D) and (6)
a. Salaries and Benefits	
(i) Certificated	\$62,586
(ii) Classified	\$11,273
b. Books, Supplies, and Equipment	\$3,390
c. Services and Other Operating Costs	
(i) Contracts for Other Administrative Services	\$110,401
(ii) Supervisorial Oversight Fee	\$32,260
(iii) All Other Administration and Other Activities, Services and Operating Costs	\$68,986
d. Total Administration and Other Activities	\$288,896
4. Other Outgo and Other Financing Uses	5 CCR 11963.3(a)(5)(E) and (6)
a. Debt Service	\$771
b. Transfers to local educational agencies	_____
c. All Other Transfers and Outgo Note - This must not be a negative value.	\$83,303
d. Total Other Outgoing and Other Financing Uses	\$84,074

B. Total Expenditures and Other Uses, continued

5. Total Expenditures \$5,379,804
(Sum of lines B.1.d, B.2.e, B.3.d, and B.4.d)

C. Revenues Over Expenditures - Surplus or (Deficit)

(Line A.1.e minus Line B.5) \$412,122

D. Fund Balance (Complete line D.a)

a. Enter Beginning Fund Balance (July 1) 5 CCR 11963.3(a)(5)(A) \$974,562

b. Ending Fund Balance - June 30 (Line C plus Line D.a) \$1,386,684

E. Reserves (Complete lines E.a. to E.e)

If reserves in line E.a or E.b are more than \$50,000 or over 5% of total expenditures, provide an explanation in Section III.6, pursuant to 5 CCR 11963.3(a)(5)(F).

	% of Expenditures	
a. Designated for Economic Uncertainties	5%	\$264,825
b. Facilities Acquisition or Capitol Projects	45%	\$2,400,000
c. Reserves Required by Charter Authorizer	0%	
d. Other Reserves (Explain in Section III.5)	24%	\$1,270,345
e. Unassigned/Unappropriated Fund Balance	1%	\$49,857
f. Total (Sum of lines E.a to E.e)	74%	\$3,985,027

Note - Line E.f must agree with Line D.b

Section III. Supplemental Information (Complete lines 1 through 8)

1. Pupil to Teacher Ratio (PTR), pursuant to EC Section 51745.6 and 5 CCR Section 11704

a. Enter the charter school's PTR: 0.00:1 14.979

b. If the charter school's PTR in line III.1.a exceeds 25:1, enter the name of the largest unified school district in the county or counties in which the charter school operates:

c. Enter the PTR for the unified school district listed on line III.1.b: 0.00:1

2. Did any entity receive \$50,000 or more OR 10% or more of total expenditures (Line B.5) Yes
in the FY 2021-22 OR will receive in the FY 2022-23? (5 CCR 11963.3[b][3]) No

If yes to line III.2, list the name of each entity and the cumulative amount received by each entity in Box 2.a on Page 5. Are contract payments made by the charter school based on specific services rendered or upon an amount per unit of average daily attendance (ADA) or some other percentage of the charter school's revenues, enrollment, etc? If yes, identify on Page 5 Box 2.a.

3. List the charter school's CURRENT governing board pursuant to 5 CCR Section 11963.3(b)(4).

Name and Title of Board Member	Board Member Type (Parent, teacher, etc)	How was this member selected?	Is the member affiliated in any way with any entity listed in Section III.2?	Board Member Term (From MM/YY to MM/YY)
Natalie Moutard	Parent	Board Appt.	No	07/21 to 06/23
Tricia Watson	Parent	Board Appt.	No	07/22 to 06/24
Andrew Anderson	Community	Board Appt.	No	07/22 to 06/24
Bonnie Simmons	Parent	Board Appt.	No	07/21 to 06/23
Trinity Evanson	Parent	Board Appt.	No	07/22 to 06/24

Has the governing board adopted and implemented conflict of interest policies and procedures? Yes No

For any governing board member identified as affiliated with any entity reported above in Section III.2, explain the nature of the affiliation below. Attach an extra sheet if necessary.

4. If transfers are reported on lines B.4.b or B.4.c, describe the nature of the transactions and identify the accounts or entities involved in the transfers pursuant to 5 CCR Section 11963.3(b)(5).

B.4.b		SVA's funds are held by the Shasta County Treasurer. The account was affected by a negative change in the Fair Market Value. The loss incurred by SVA was \$83,303.
B.4.c	\$83,303	

5. If "Other Reserves" are reported on line E.d, explain the purpose for these reserves.

Reserves in Line E.d		SVA Board designated amounts - 1. \$45,248 Net Reserves for Assets 2. \$951,192 Two months payroll 3. \$150,000 Technology replacement 4. \$123,905 Restricted balances of one-time funds received.
E.d	\$1,270,345	

6. If reserves reported on line E.a (designated for economic uncertainties) OR E.b (facilities acquisition or capital projects) exceed the greater of \$50,000 or 5% of total expenditures, explain the need for such excess reserves.

E.a

Percentage

E.b

Percentage

E.a Designated for Economic Uncertainty

E.b Building Funds

SVA is in the process of building a resource center in cooperation with Columbia ESD (estimated expense = \$2,000,000). Estimated completion date June 2024. We are also working on an expansion/remodel at the Innsbruck Learning Center (estimated expense \$400,000). Estimated completion date June 2023.

7. Enter the average daily attendance (ADA).

FY 2021-22 P-2 ADA (0.0)

FY 2022-23 P-2 ADA (0.0)

8. Enter the full-time equivalent (FTE) employees working at the charter school that possess a valid teaching certificate, permit, or other document equivalent to that which a teacher in other public schools would be required to hold issued by the Commission on Teacher Credentialing and who work in the charter school in a position required to provide direct instruction or direct instructional support to students, pursuant to 5 CCR Section 11963.3(b)(8).

FY 2021-22 FTE (0.0)

FY 2022-23 FTE (0.0)

Section IV. Nonclassroom-Based Virtual or On-line Charter Schools (Complete lines 1 and 2)

1. Is this charter school a virtual or on-line charter school as defined in 5 CCR Section 11963.5? (A virtual or on-line charter school is one in which at least 80% of teaching and student interaction occurs via the Internet.) Yes No

2. If yes to line IV.1, can the charter school demonstrate compliance with 5 CCR sections 11963.5(b)(2) to (8)? Yes No N/A

Section V. Calculated Funding Determination Percentage

1. Percent spent on Certificated Employee Salaries and Benefits to Total Public Revenues 5 CCR 11963.3(c)(1)

Certificated Salaries and Benefits costs Line B.1.a(i)/Federal Revenues Lines A.1.a - PCSGP A.1.a(i) + State Revenues A.1.b

2. Percent spent on Instruction and Related Services to Total Revenues 5 CCR 11963.3(c)(2)

Instructional and Related Services costs Line B.1.d + Allowable Facilities costs 2.f.(iv)/Total Revenues Line A.1.e

Funding Determination Criteria	
If the percentages from lines V.1 or V.2 do not meet the spending criteria of the funding level requested as shown below, complete Section VI to provide mitigating circumstances for consideration by the Advisory Commission on Charter Schools (ACCS) for making a recommendation other than one that results from the criteria specified in regulations.	
100%	1) Line V.1 must equal or exceed 40 percent, 2) Line V.2 must equal or exceed 80 percent, AND 3) Line III.1.a. PTR cannot exceed 25:1 OR the PTR on line III.1.c, the ACCS shall recommend approval at 100%, unless there is a reasonable basis to recommend otherwise (5 CCR 11963.4[a][3]).
85%	1) Line V.1 must equal or exceed 40 percent, AND 2) Line V.2 must equal or exceed 70 percent but less than 80 percent, the ACCS shall recommend approval at 85%, unless there is a reasonable basis to recommend otherwise (5 CCR 11963.4[a][2]).
70%	1) Line V.1 must equal or exceed 35 percent, AND 2) Line V.2 must equal or exceed 60 percent but less than 70 percent, the ACCS shall recommend approval at 70%, unless there is a reasonable basis to recommend otherwise (5 CCR 11963.4[a][1]).
Denied	1) Line V.1 is less than 35 percent, OR 2) Line V.2 is less than 60 percent, the ACCS shall recommend that the SBE deny the request, unless there is a reasonable basis to recommend otherwise (5 CCR 11963.4[a][4]).

Section VI. Mitigating Circumstances (Complete lines 1-3 and attach any supporting documentation)

1. Explain why the charter school did not meet the criteria for the funding level requested. Include specific measures or actions taken by the charter school to comply.

2. List and explain the mitigating circumstance(s) to be considered by the CDE and ACCS.

3. Provide any other pertinent information that may assist the CDE and ACCS in conducting a detailed review or develop a reasonable basis for a recommendation.

Section VII. Certification (Review, sign, and date) 5 CCR 11963.3(b)(1)

I certify that:

1. The information provided is true and correct to the best of my ability and knowledge.
2. This charter school's nonclassroom-based instruction is conducted for and substantially dedicated to the instructional benefit of the school's students.
3. This charter school's governing board has adopted and implemented conflict of interest policies.
4. All of the charter school's transactions, contracts, and agreements are in the best interest of the school and reflect a reasonable market rate for all goods, services, and considerations rendered for or supplied to the school.

Laura Blachman

Enter Name of Charter School's Director, Principal, or Governing Board Chairperson

Executive Director

Title of Authorized Individual

Before certifying with electronic/digital signature below, please be sure to check all numerical entries and information provided, and save a copy of this form. Modifications to the information reported on this form cannot be made after the signature field below has been completed. If providing a wet signature instead of an electronic one, please date the signature.

Signature of Charter School's Director, Principal, or Governing Board Chairperson

Submit completed and electronically signed forms via email to charter-sb740@cde.ca.gov.

The CDE no longer requires the following documents:

- Hard copy of the FDF
- Hard or soft copy of the Conflict of Interest Policy

Therefore, please do not submit these documents to the CDE.

Document 2

SHASTA VIEW ACADEMY, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022

	Without Donor Restrictions
SUPPORT AND REVENUES	
State apportionments	\$ 4,774,547
Federal	208,686
Other State	781,852
Local	(56,464)
Total Support and Revenues	5,708,621
EXPENSES	
Instruction	4,567,108
Management and general	729,393
Total Expenses	5,296,501
OTHER FINANCING SOURCES	
Transfer of Fund Balance from New Day Academy, Inc. (See Note 10)	2,598,344
Change in Net Assets	3,010,464
Net Assets - July 1, 2021	974,563
Net Assets - June 30, 2022	\$ 3,985,027

The accompanying notes are an integral part of this statement.

**SHASTA VIEW ACADEMY, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

than 5% of the total contributions to the plan. The schools portion of the unfunded liability is not available.

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

Funding Policy

Active plan members brought into PERS membership prior to January 1, 2013 are required to contribute 7.0% of their salary while new members after January 1, 2013 are required to contribute 7.0%. The school is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for year ended June 30, 2022 was 20.7%. The contribution requirements of the plan members are established and may be amended by state statute. The Academy's contributions to CalPERS for the fiscal year ending June 30, 2022, was \$77,322 and equal 100% of the required contribution for the year.

NOTE 8 - FUNCTIONALIZED EXPENSES

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function(s). Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated based on time and effort include salaries and wages, pension expense, other employee benefits, payroll taxes, conference and meeting, travel and office expenses.

NOTE 9 – COMMITMENTS AND CONTINGENCIES

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

NOTE 10 - CLOSURE OF NEW DAY ACADEMY AND TRANSFER OF ASSETS AND LIABILITIES TO SHASTA VIEW ACADEMY

During fiscal year 2021-22 New Day Academy, Inc. was closed and the assets and liabilities were transferred to Shasta Day Academy. This amounted to a increase in net assets of \$2,598,344.