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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 La Vida Charter School
2. Charter School Authorizer Willits USD
3. Charter School Number 0822 4. CDS Code 23656230112300
5. Street Address 11785 Orchard Lane
6. City Willits 7. County Mendocino 8. Zip Code 95490
9. Contact Name Ann Kelly 10. Title Executive Director
11. Phone Number (707) 459-6344 ext. 12. Email annk@lavidaschool.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 2024-25
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	\$17,535
(i) Enter amount of Public Charter Schools Grant Program included under Federal Revenues (Line A.1.a)	_____
b. State Revenues	\$1,131,375
c. Local Revenues	\$37,723
d. Other Financing Sources	_____
e. Total Revenues (Sum of lines A.1.a to A.1.d)	\$1,186,633

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	\$464,910
(ii) Classified	\$96,930
b. Books, Supplies, and Equipment	\$39,628
c. Services and Other Operating Costs	
(i) Contracts for Instructional Services	\$121,925
(ii) Contracts for Instructional Support	\$58,006
(iii) All Other Instruction Related Operating Costs	_____
d. Total Instruction and Related Services	\$781,399
2. Operations and Facilities	5 CCR 11963.3(a)(5)(C) and (6)
a. Salaries and Benefits	
(i) Certificated	_____
(ii) Classified	\$11,321
b. Books, Supplies, and Equipment	\$2,378
c. Services and Other Operating Costs	\$42,644

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

d. Facility Acquisition and Construction	\$0	
e. Total Operation and Facilities	\$56,343	
f. Allowable Facility Costs		5 CCR 11963.3(b)(7)
(i) Enter the total facility square footage occupied by the charter school	4,880	sqft.
(ii) Enter the total Classroom-Based P-2 ADA reported in the prior FY. DO NOT INCLUDE NCB ADA	77.93	
(iii) Enter the total Student Hours attended by the NCB pupils at the school site in the prior FY	20,845	
(iv) Calculated Facilities Costs Lesser of line B.2.e or [(B.2.fii+(B.2.fiii/868)]*1000	\$101,944.98	
Allowable (Lesser of line B.2.e or B.2.fiv)	\$56,343.00	
 3. Administration and All Other Activities		 5 CCR 11963.3(a)(5)(D) and (6)
a. Salaries and Benefits		
(i) Certificated	\$21,946	
(ii) Classified	\$130,085	
b. Books, Supplies, and Equipment	\$4,918	
c. Services and Other Operating Costs		
(i) Contracts for Other Administrative Services	\$0	
(ii) Supervisorial Oversight Fee		
(iii) All Other Administration and Other Activities, Services and Operating Costs	\$101,320	
d. Total Administration and Other Activities	\$258,269	
 4. Other Outgo and Other Financing Uses		 5 CCR 11963.3(a)(5)(E) and (6)
a. Debt Service		
b. Transfers to local educational agencies		
c. All Other Transfers and Outgo		
Note - This must not be a negative value.		
d. Total Other Outgoing and Other Financing Uses		

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B. Total Expenditures and Other Uses, continued

5. Total Expenditures \$1,096,011
(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) \$90,622

D. Fund Balance (Complete line D.a)

a. Enter Beginning Fund Balance (July 1) 5 CCR 11963.3(a)(5)(A) \$282,566
b. Ending Fund Balance - June 30 (Line C plus Line D.a) \$373,188

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	9%	\$100,000
b. Facilities Acquisition or Capitol Projects	0%	\$0
c. Reserves Required by Charter Authorizer	5%	\$50,000
d. Other Reserves (Explain in Section III.5)	20%	\$215,828
e. Unassigned/Unappropriated Fund Balance	1%	\$7,360
f. Total (Sum of lines E.a to E.e)	34%	\$373,188

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 12:1
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 25:1

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.

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2.a Provide information regarding entity and contract information below. Attach an extra sheet if necessary.

Name of Entity	Amount	Purpose/Explanation	Are contract payments based on specific services rendered?	If no, are payments based on amount per ADA or some other percentage?
Kylie Felicich	\$51,735	Amount paid to parent for SPED due process settlement for instructional services.	Yes	No
Young Minney & Corr LLP	\$90,793	The school's attorney for above SPED case & a potential litigation complaint which was settled.	Yes	No

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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)
Kevin Briton, President	Former Parent	Board Vote	No	02/23-02/25
Cynthia Raiser Jeavons	Former Parent	Board Vote	No	10/21-10/23
Dawn Kalin	Community Member	Board Vote	No	12/21-12/23

Has the governing board adopted and implemented conflict of interest policies and procedures?	<input checked="" type="radio"/> Yes <input type="radio"/> 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. N/A	

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 N/A

B.4.c

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

Reserves in Line E.d	\$161,168 for Restricted Revenue Fund Balance, \$16,839 for potential 3% increase above COLA for Certificated Salaries, \$37,821 balance for the Board Non-Profit Corp. account, supports school emergencies & bonuses
E.d <input style="width: 150px; height: 20px;" type="text"/>	\$215,828

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

A hundred thousand dollars was set aside to offset potential declining enrollment and also for potential continued legal fees. Both of these situations did occur. The First interim budget for 2022-23 was very tight on the unrestricted side.

7. Enter the average daily attendance (ADA).

FY 2021-22 P-2 ADA (0.0) 77.93

FY 2022-23 P-2 ADA (0.0) 70.0

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) 6.5

FY 2022-23 FTE (0.0) 6.9

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.

La Vida Charter School was not able to make the funding levels requested for the 2021-22 year for three reasons: Administrative classified costs were higher than unusual, Certificated expenditures were less than expected, and the significant need for legal counsel increased administrative costs that skewed the allowable levels.

It is important to note that these were all unanticipated occurrences that created a perfect storm. It was a year of reaction rather than pro- action. And the timing was unfortunate with regards to the funding determination.

The Charter Board/s plan to distribute a significant portion of the beginning balance to the faculty was set aside when the need for legal support arose before school started.

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

The increase in classified / administrative costs came about when the school’s long time Business Manager (part time) became ill in the fall and eventually passed away in the summer. This was a process of discovery and making do. Midyear, a Payroll Secretary was hired and trained which was an unexpected expense. The Business Secretary took on the Accounts Payable duties and later the school contracted with Total School Solutions for the higher end financial work at a significant hourly expense. The school did not have the benefit of the business manger watching over the expenditures and planning for the Funding Determination report.

Please see attached sheet for the continuation of #2.

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.

La Vida Charter School is a small school with less than 100 enrollment with last years enrollment being 88 and this current year about 78. Revenues have to cover all basic requirements like facilities & insurance that are proportionally higher than a larger school because of the cost of living in California. It doesn't take much to skew the proportionality levels required in the Funding Determination.

As mentioned above the school usually has very little in the way of legal costs. The 2018-19 year was one of the highest with \$21,000. That was the rechartering year and the school's legal team reviewed and updated every key policy document such as the Charter, the Employee Handbook, the Parent and Student Handbook, the High School Program and other key policies for a clean bill of health. The next two years 2019-20 and 2020-21 had zero dollars spent, which is what the school anticipates.

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.

Ann Kelly

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.

Ann Kelly



Digitally signed by Ann Kelly

Date: 2023.02.27 18:01:28 -08'00'

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

Submit completed and electronically signed forms via email to FundingDeterminations@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.

La Vida Charter School Mitigation Explanation Continued.

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

The increase in classified / administrative costs came about when the school's long time Business Manager (part time) became ill in the fall and eventually passed away in the summer. This was a process of discovery and make-do. Midyear, a Payroll Secretary was hired and trained which was an additional unplanned expense. The Business Secretary took on the Accounts Payable duties and later the school contracted with Total School Solutions for the higher end financial work at a significant hourly expense. The school did not have the benefit of the business manager watching over the expenditures and planning for the Funding Determination.

On the Certificated side, less expenditures were due to two teacher positions opening up unexpectedly in the March. To cover the duties until the end of the year one part time teacher was hired and members of the current faculty filled in, some received added pay and some had openings and received no extra pay. The director took on a teacher load without pay. Ultimately there was a slightly reduced amount of certificated salaries.

The school experienced its first ever Special Education due process complaint and settlement in twenty one years and completely depended on legal support. At the same time a potential litigation complaint arose which also required legal support. The two previous years the school spent zero dollars on legal expenses and in the 2021-22 year spent \$98,320. This was both unprecedented and unexpected as mentioned above.