California Department of Education

Charter Schools Division

Created 05/2025

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Attachment 6

# Nonclassroom-Based Funding Determination Request

CALIFORNIA DEPARTMENT OF EDUCATION

This document presents the determination of funding request from Phoenix Charter Academy College View (Charter #2126). Information from the school has been exported from the web-based Funding Determination Form found on the [Nonclassroom-Based Determination of Funding web page](https://www.cde.ca.gov/sp/ch/nclrbifunddet.asp#form).

Responses from the school have been provided, as is, and have not been edited by the California Department of Education (CDE) for capitalization, punctuation, or spelling.

## Phoenix Charter Academy College View Determination of Funding Request 2024–25

### Section 1. General Information

Charter School Information

| **Prompt** | **Charter School’s Response** |
| --- | --- |
| Charter School Name | Phoenix Charter Academy College View |
| Charter School Authorizer | Columbia Elementary School District |
| Charter School Number | 2126 |
| County District School (CDS) Code | 45-69948-0141580 |
| Street Address | 145 Shasta View Drive |
| City | Redding |
| County | Shasta |
| ZIP Code | 96003 |
| Grade Levels Served | TK, K, 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12 |
| Date Charter Expires | 6/30/2028 |
| Contact First Name | Karl |
| Contact Last Name | Yoder |
| Contact Title | Managing Partner, KCA |
| Contact Phone Number | 916-284-1382 |
| Contact Email Address | karl.yoder@keycharteradvisors.com |

Funding Determination Request Information

| **Prompt** | **Charter School’s Response** |
| --- | --- |
| Is this a reconsideration request? | No, this is not a reconsideration request. |
| Requested Funding Level | 100% |
| Beginning Period Requested | FY 2022–23 |
| Number of Years Requested | 2 |
| Source Data | Other |
| If the source data used was “Other”, provide a description. | FY 2022-23 Final Audit |

### Section 2. Financial Information

#### A. Total Resources

Revenues and Other Resources

| **Prompt** | **Charter School’s Response** |
| --- | --- |
| Federal Revenues[[1]](#footnote-1) | $118,383 |
| Public Charter School Grant Program Funds (separately identified) | $0 |
| State Revenues[[2]](#footnote-2) | $3,546,154 |
| In-Lieu Property Taxes (separately identified) | $485,084 |
| Local Revenues | $14,153 |
| Other Financing Sources | $0 |
| **Total Revenues** | **$3,678,690** |

**If Other Financing Sources were reported, provide a description:**

[No Response]

#### B. Total Expenditures and Other Uses

Instruction and Related Services

| **Prompt** | **Charter School’s Response** |
| --- | --- |
| Certificated Salaries and Benefits | $1,860,440 |
| Classified Salaries and Benefits | $437,228 |
| Books, Supplies, and Equipment | $74,731 |
| Services and Other Operating Costs: Contracts for Instructional Services | $131,261 |
| Services and Other Operating Costs: Contracts for Instructional Support | $125,050 |
| Services and Other Operating Costs: All Other Instruction-Related Operating Costs | $270,636 |
| **Total Instruction and Related Services** | **$2,899,346** |

Operations and Facilities

| **Prompt** | **Charter School’s Response** |
| --- | --- |
| Certificated Salaries and Benefits | $0 |
| Classified Salaries and Benefits | $38,114 |
| Books, Supplies, and Equipment | $7,456 |
| Services and Other Operating Costs | $800,702 |
| Facilities Acquisition and Construction | $494,848 |
| **Total Operations and Facilities** | **$1,341,120** |

Allowable Facilities Costs

| **Prompt** | **Charter School’s Response** |
| --- | --- |
| Total facility square footage occupied by the charter school | 9184 |
| Enter total classroom-based P-2 ADA reported in the prior fiscal year. Do not include nonclassroom-based ADA. | 178.16 |
| Enter total student hours attended by nonclassroom-based pupils at the school site in the prior fiscal year. | 29192 |
| Calculated Facilities Costs | $211,791 |
| **Allowable Facilities Costs** | **$211,791** |

Administration and All Other Activities

| **Prompt** | **Charter School’s Response** |
| --- | --- |
| Certificated Salaries and Benefits | $51,463 |
| Classified Salaries and Benefits | $20,619 |
| Books, Supplies, and Equipment | $1,224 |
| Contracts for Other Administrative Services | $107,835 |
| Supervisorial Oversight Fee | $32,659 |
| All Other Administration and Other Activities, Services, and Operating Costs | $229,974 |
| **Total Administration and Other Activities** | **$443,774** |

**Additional information regarding Supervisorial Oversight Fee:**

[No Response]

Other Outgo and Other Financing Uses

| **Prompt** | **Charter School’s Response** |
| --- | --- |
| Debt Services | $176,947 |
| Transfers to Local Educational Agencies | $0 |
| All Other Transfers and Outgo | $0 |
| **Total Other Outgoing and Other Financing Uses** | **$176,947** |

**Describe the nature of the transaction(s) for Transfers to Local Educational Agencies and identify the accounts or entities involved in the transfer(s).**

[No Response]

**Describe the nature of the transaction(s) for All Other Transfers and Outgo and identify the accounts or entities involved in the transfer(s).**

[No Response]

#### C. Fund Balance

Total Expenditures and Fund Balance

| **Prompt** | **Charter School’s Response** |
| --- | --- |
| Total Expenditures | $4,861,187 |
| Revenues Over Expenditures | -$1,182,497 |
| Beginning Fund Balance | $2,823,105 |
| **Ending Fund Balance – June 30** | **$1,640,608** |

#### D. Reserves

Reserves

| **Prompt** | **Charter School’s Response** |
| --- | --- |
| Designated for Economic Uncertainties | $182,265 |
| Facilities Acquisition or Capital Projects | $1,458,343 |
| Reserves Required by Charter Authorizer | $0 |
| Other Reserves | $0 |
| Unassigned/Unappropriated Fund Balance | $0 |
| **Total Reserves** | **$1,640,608** |

Reserves as a Percentage of Total Expenditures

| **Reserves** | **Percentage of Total Expenditures** |
| --- | --- |
| Designated for Economic Uncertainties | 3.75% |
| Facilities Acquisition or Capital Projects | 30.00% |

**Explanation for reserves designated for economic uncertainties if these reserves exceed the greater of $50,000 or 5 percent of total expenditures:**

[No Response]

**Explanation of Other Reserves:**

[No Response]

**Explanation for reserves designated for facilities acquisition or capital projects if these reserves exceed the greater of $50,000 or 5 percent of total expenditures:**

This comprises the net asset value of the School's fixed assets after depreciation and corresponding debt, including the land for the permanent campus.

**Explanation of school’s unassigned/unappropriated fund balance and details regarding the school’s plans for these funds: *(Optional)***

[No Response]

### Section 3. Pupil-Teacher Ratio

Pupil-Teacher Ratio

| **Prompt** | **Charter School’s Response** |
| --- | --- |
| FY 2023–24 Average Daily Attendance for independent study pupils pursuant to 5 *CCR* Section 11963.3(b)(2) | 95.33 |
| FY 2023–24 Full-Time Equivalent certificated employees responsible for independent study pursuant to 5 *CCR* Section 11963.3(b)(2) | 5.7 |
| FY 2023–24 Full-Time Equivalent certificated employees pursuant to 5 CCR Section 11963.3(b)(8) | 16.35 |

### Section 4. Funding Determination Calculations

Calculated Percentages

| **Criteria** | **Funding Determination Calculations** |
| --- | --- |
| Percentage Spent on Instructional Certificated Salaries and Benefits to Total Public Revenues | 50.77% |
| Percentage Spent on Instruction and Related Services and Allowable Facility Costs | 84.57% |
| FY 2023–24 Pupil-Teacher Ratio | 16.72 to 1 |

### Section 5. Supplemental Information

#### A. Virtual Charter Schools

Virtual Charter Schools

| **Prompt** | **Charter School’s Response** |
| --- | --- |
| Is this charter school a virtual or on-line charter school as defined in 5 *CCR* Section 11963.5? | No |
| If yes, can the charter school demonstrate compliance with 5 *CCR* sections 11963.5(b)(2) to (8)? | [No Response] |

#### B. Entity and Contract Information

Entity and Contract Information

| **Prompt** | **Charter School’s Response** |
| --- | --- |
| Did any entity receive or will receive $50,000 or more or 10% or more of total expenditures from the school in FY 2023–24 or FY 2024–25? | Yes |
| Number of reportable entities | 7 |

##### List of Reported Entities

Reported Entity 1

| **Prompt** | **Charter School’s Response** |
| --- | --- |
| Name of Entity | Williams Scotsman, Inc. |
| Amount | $820,164 |
| Purpose/Explanation | Installation and Lease - Relocatable Classrooms |
| Are contracts based on specific services rendered? | Yes |
| If no, are payments based on amount per ADA or some other percentage? | [No Response] |

Reported Entity 2

| **Prompt** | **Charter School’s Response** |
| --- | --- |
| Name of Entity | Simpson University |
| Amount | $700,000 |
| Purpose/Explanation | Rent for temporary school location |
| Are contracts based on specific services rendered? | Yes |
| If no, are payments based on amount per ADA or some other percentage? | [No Response] |

Reported Entity 3

| **Prompt** | **Charter School’s Response** |
| --- | --- |
| Name of Entity | California Safety Company, Inc. |
| Amount | $68,809 |
| Purpose/Explanation | Security and Alarm System |
| Are contracts based on specific services rendered? | Yes |
| If no, are payments based on amount per ADA or some other percentage? | [No Response] |

Reported Entity 4

| **Prompt** | **Charter School’s Response** |
| --- | --- |
| Name of Entity | Charter Asset Management |
| Amount | $62,619 |
| Purpose/Explanation | Loan Costs |
| Are contracts based on specific services rendered? | Yes |
| If no, are payments based on amount per ADA or some other percentage? | [No Response] |

Reported Entity 5

| **Prompt** | **Charter School’s Response** |
| --- | --- |
| Name of Entity | Shasta Union High School District |
| Amount | $61,776 |
| Purpose/Explanation | IT Services |
| Are contracts based on specific services rendered? | Yes |
| If no, are payments based on amount per ADA or some other percentage? | [No Response] |

Reported Entity 6

| **Prompt** | **Charter School’s Response** |
| --- | --- |
| Name of Entity | Alliant Insurance Services Inc. |
| Amount | $55,625 |
| Purpose/Explanation | Insurance |
| Are contracts based on specific services rendered? | Yes |
| If no, are payments based on amount per ADA or some other percentage? | [No Response] |

Reported Entity 7

| **Prompt** | **Charter School’s Response** |
| --- | --- |
| Name of Entity | Mountain Valley Holdings |
| Amount | $54,000 |
| Purpose/Explanation | Lease of Storage Facility |
| Are contracts based on specific services rendered? | Yes |
| If no, are payments based on amount per ADA or some other percentage? | [No Response] |

#### C. Current Governing Board Information

Entity and Contract Information

| **Prompt** | **Charter School’s Response** |
| --- | --- |
| Number of board members | 4 |

##### List of Board Members

Board Member 1

| **Prompt** | **Charter School’s Response** |
| --- | --- |
| First Name of Board Member | Patrick |
| Last Name of Board Member | Keener |
| Title of Board Member | President |
| Board Member Type | Community Member |
| How was this member selected? | Election |
| Is this board member affiliated in any way with any of the reportable entities listed in the Entity and Contract Information section? | No |
| If so, explain the nature of the affiliation. | [No Response] |
| Board Member Term (MM/YYYY to MM/YYYY) | 07/2023 to 06/2027 |

Board Member 2

| **Prompt** | **Charter School’s Response** |
| --- | --- |
| First Name of Board Member | Rod |
| Last Name of Board Member | Menezes |
| Title of Board Member | Secretary |
| Board Member Type | Community Member |
| How was this member selected? | Election |
| Is this board member affiliated in any way with any of the reportable entities listed in the Entity and Contract Information section? | No |
| If so, explain the nature of the affiliation. | [No Response] |
| Board Member Term (MM/YYYY to MM/YYYY) | 07/2023 to 06/2026 |

Board Member 3

| **Prompt** | **Charter School’s Response** |
| --- | --- |
| First Name of Board Member | Heather |
| Last Name of Board Member | Armstrong |
| Title of Board Member | Member |
| Board Member Type | Community Member |
| How was this member selected? | Appointment |
| Is this board member affiliated in any way with any of the reportable entities listed in the Entity and Contract Information section? | No |
| If so, explain the nature of the affiliation. | [No Response] |
| Board Member Term (MM/YYYY to MM/YYYY) | 10/2024 to 06/2028 |

Board Member 4

| **Prompt** | **Charter School’s Response** |
| --- | --- |
| First Name of Board Member | Susan |
| Last Name of Board Member | Blake |
| Title of Board Member | Member |
| Board Member Type | Community Member |
| How was this member selected? | Appointment |
| Is this board member affiliated in any way with any of the reportable entities listed in the Entity and Contract Information section? | No |
| If so, explain the nature of the affiliation. | [No Response] |
| Board Member Term (MM/YYYY to MM/YYYY) | 10/2024 to 06/2028 |

### Section 6. Mitigating Circumstances

**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. List and explain the mitigating circumstances to be considered by the CDE and Advisory Commission on Charter Schools (ACCS).**

[No Response]

### Section 7. Additional Information

**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 purpose of this retroactive funding determination request for the 2022-23 year is the result of a 2022-23 audit finding relating to Monday attendance at PCACV's classroom-based program, that retroactively changed PCACV's classroom-based ADA from 81% of total ADA to 65% of total ADA, triggering the need for a funding determination after the fact for this 2022-23 initial year of operation. Following the initial development of its program in conjunction with counsel, advisors, and auditors, the original approved charter petition presented PCACV's classroom-based program as follows: Mondays were optional on-site attendance, while Tuesday through Thursday were required on-site attendance. Since at least 80% of the total instructional minutes of the classroom-based program were on-site under the direct physical supervision of a certificated staff member, PCACV recorded all of the ADA generated by the classroom-based program, including Mondays, as classroom-based ADA. As PCACV also offered a full homeschool program to approximately 20% of its total students, total reported ADA for the 22-23 year was 221.38 (81%) classroom-based, 52.41 (19%) nonclassroom-based, for 273.79 ADA. No funding determination was deemed necessary given the assumptions regarding this program.

During the 2023-24 year, CDE expressed concern regarding the treatment of Mondays in the classroom-based program as classroom-based ADA, as even though it was only 20% of total instructional minutes, that instruction was not under the direct physical supervision of a certificated teacher. PCACV immediately modified its program to require Monday on-site attendance, and following an extended period of negotiation between PCACV and CDE, PCACV agreed to the proposed retroactive modification to its 2022-23 ADA as CDE requested, and the final 2022-23 audit was recently released reclassifying the Mondays of the classroom-based program as nonclassroom-based ADA. This reclassification of Monday ADA from classroom-based to nonclassroom-based did not substantively change total ADA, but now only 65% of total ADA was classroom-based (178.16), while 35% was now nonclassroom-based (95.33) for 273.49 total. This retroactively triggered a requirement for a 22-23 funding determination, as 22-23 classroom-based ADA was now less than 80%. However, as no funding determination was in place, the effective funding determination was now 0% for the 95.33 nonclassroom-based ADA, and an audit finding was included in the 22-23 audit showing a penalty of $1,119,624 as a result of the funding generated by this 95.33 ADA.

This issue is for the 2022-23 year only. Following the initial CDE concerns raised during the 2023-24 year, PCACV immediately modified their program in 2023-24 to require on-site attendance on Mondays for its classroom-based students, and met the 80% classroom-based ADA requirement in 2023-24 on. The School does not anticipate requiring any future funding determinations unless its program is modified to increase nonclassroom-based instruction in the future. PCA has appealed this audit finding, and is also hereby seeking a retroactive funding determination for its first year of operation (2022-23) as a newly operational charter school. Receiving 100% funding under a retroactive funding determination would then remove the corresponding audit finding penalty and need to appeal that finding, and allow the school to continue its operations as a classroom-based school.

PCACV operated its program in 2022-23 under the assumption that its instructional program was fully compliant with all state law and regulations, and upon learning of CDE's concerns, immediately modified its program to be fully compliant going forward. Facing a $1.1 million penalty as a result of this single issue unfairly penalizes existing and future PCACV students by limiting the funds available for their education as this penalty is repaid.

As shown in this funding determination request, PCACV meets the 80% instructional spending, 40% certificated staffing, 25:1 ADA ratio, and all other requirements for a 100% funding determination for 2022-23. It is the School's hope that the Commission will approve this retroactive funding determination request, removing this $1.1 million penalty and allowing the School to continue its current operations as a classroom-based school with under 20% nonclassroom-based ADA. As per 5 CCR 11963.4, "The Advisory Commission on Charter Schools shall give charter schools with less than a total of one hundred (100) units of prior year second period average daily attendance or that are in their first year of operation serious consideration of full funding." The guidance posted on the CDE website at https://www.cde.ca.gov/sp/ch/nclrbifunddet.asp#deadlines states "Waivers to submit funding determination requests after the deadlines will not be required for existing classroom-based charter schools seeking a funding determination for the first time." As a result, this funding determination is being filed directly with CDE and not through the waiver process.

### Section 8. Certification

**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.**

**Enter your name below which will serve as a signature and certify agreement with all of the above terms.**

Patricia Dougherty

**Indicate whether the certification is from the charter school's director, principal, or governing chairperson:**

Director

1. Includes Public Charter Schools Grant Program funds, if applicable [↑](#footnote-ref-1)
2. Includes In-Lieu of Property Taxes, if applicable [↑](#footnote-ref-2)