California Department of Education

Charter Schools Division

Created 03/2024

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Attachment 18

# Nonclassroom-Based FundingDetermination Request

CALIFORNIA DEPARTMENT OF EDUCATION

This document presents the determination of funding request for Merced Scholars Charter (charter #631). Information from the school has been exported from the web-based Funding Determination Form at [Nonclassroom-Based Determination of Funding - Charter Schools (CA Dept of Education)](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 for capitalization, punctuation, or spelling.

## Merced Scholars CharterDetermination of Funding Request 2023–24

### Section 1. General Information

Charter School Information

| **Prompt** | **Charter School’s Response** |
| --- | --- |
| Charter School Name | MERCED SCHOLARS CHARTER SCHOOL |
| Charter School Authorizer | MERCED COUNTY OFFICE OF EDUCATION |
| Charter School Number | 631 |
| County District School (CDS) Code | 24-10249-0106518 |
| Street Address | 1850 WARDROBE AVENUE |
| City | MERCED |
| County | Merced |
| ZIP Code | 95341 |
| Grade Levels Served | TK, K, 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12 |
| Date Charter Expires | 6/30/2026 |
| Contact First Name | MAY |
| Contact Last Name | MOUA |
| Contact Title | DIRECTOR |
| Contact Phone Number | 209-381-6648 |
| Contact Email Address | MTMOUA@MCOE.ORG |

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 2024–25 |
| Number of Years Requested | 5 |
| Source Data | FY 2022–23 Audit |
| If the source data used was “Other”, provide a description. | [No Response] |

### Section 2. Financial Information

#### A. Total Resources

Revenues and Other Resources

| **Prompt** | **Charter School’s Response** |
| --- | --- |
| Federal Revenues[[1]](#footnote-1) | $416,163 |
| Public Charter School Grant Program Funds (separately identified) | $0 |
| State Revenues[[2]](#footnote-2) | $4,741,631 |
| In-Lieu of Property Taxes (separately identified) | $1,890 |
| Local Revenues | $52,500 |
| Other Financing Sources | $0 |
| **Total Revenues** | **$5,210,294** |

**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 for Instruction and Related Services | $2,419,122 |
| Classified Salaries and Benefits | $608,818 |
| Books, Supplies, and Equipment | $251,598 |
| Services and Other Operating Costs: Contracts for Instructional Services | $0 |
| Services and Other Operating Costs: Contracts for Instructional Support | $0 |
| Services and Other Operating Costs: All Other Instruction Related Operating Costs | $439,103 |
| **Total Instruction and Related Services** | **$3,718,641** |

Operations and Facilities

| **Prompt** | **Charter School’s Response** |
| --- | --- |
| Certificated Salaries and Benefits | $0 |
| Classified Salaries and Benefits | $0 |
| Books, Supplies, and Equipment | $5,037 |
| Services and Other Operating Costs | $482,733 |
| Facilities Acquisition and Construction | $47,975 |
| **Total Operations and Facilities** | **$535,745** |

Allowable Facilities Costs

| **Prompt** | **Charter School’s Response** |
| --- | --- |
| Total facility square footage occupied by the charter school | 34092 |
| Enter total classroom-based P-2 ADA reported in the prior fiscal year. Do not include nonclassroom-based ADA. | 22.63 |
| Enter total student hours attended by nonclassroom-based pupils at the school site in the prior fiscal year. | 32113 |
| Calculated Facilities Costs | $59,627 |
| **Allowable Facilities Costs** | **$59,627** |

Administration and All Other Activities

| **Prompt** | **Charter School’s Response** |
| --- | --- |
| Certificated Salaries and Benefits | $54,729 |
| Classified Salaries and Benefits | $259,307 |
| Books, Supplies, and Equipment | $1,190 |
| Contracts for Other Administrative Services | $0 |
| Supervisorial Oversight Fee | $37,830 |
| All Other Administration and Other Activities, Services, and Operating Costs | $370,707 |
| **Total Administration and Other Activities** | **$723,763** |

Other Outgo and Other Financing Uses

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

**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 | $4,978,149 |
| Revenues Over Expenditures | $232,145 |
| Beginning Fund Balance | $648,305 |
| **Ending Fund Balance – June 30** | **$880,450** |

#### D. Reserves

Reserves

| **Prompt** | **Charter School’s Response** |
| --- | --- |
| Designated for Economic Uncertainties | $0 |
| Facilities Acquisition or Capital Projects | $0 |
| Reserves Required by Charter Authorizer | $0 |
| Other Reserves | $759,898 |
| Unassigned/Unappropriated Fund Balance | $120,552 |
| **Total Reserves** | **$880,450** |

Reserves as a Percentage of Total Expenditures

| **Reserves** | **Percentage of Total Expenditures** |
| --- | --- |
| Designated for Economic Uncertainties | 0.00% |
| Facilities Acquisition or Capital Projects | 0.00% |

**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:**

Explanation of Other Reserves:

Large one-time restricted revenue was received in 2022-23 for the grants listed below that are planned to be spent in future years, $759,898.

- Educator Effectiveness Block Grant - Scholars Charter was awarded $30,995 and plans to spend this grant funding by the end of 2023-24. There was a $10,684 ending balance at the end of 2022-23. The grant funds a portion of the teacher on special assignment to provide coaching and on-site training to teachers and instructional support staff focused on academic recovery, behavioral supports and social-emotional learning.

- Community Schools Partnership Program Planning (CCSPP) Grant - Scholars Charter was awarded a $200,000 planning grant to be spent by the end of 2023-24. $180,000 of that was received as revenue in 2022-23 and this resource had an ending balance of $91,911 in 2022-23. These funds have and will be spent on conducting needs and assets assessments as part of the process to develop plans for implementing integrated support services, family and community engagement, collaborative leadership and practices for educators as well as expanded learning time and opportunities. We have and will do so by employing a CCSPP Coordinator and secretary to support these initiatives as well as a Family Services Liaison to provide engagement with families and communities. Professional development services and collaboration time are also provided to staff to support the planning processes.

- Arts, Music & Instructional Materials Block Grant - Scholars Charter was awarded $152,576 and received $79,097 in 2022-23. These funds are available through 2025-26 and wil be spent on arts & music classes for students, creating a culinary kitchen at our Atwater site, and providing a portion of the cost to our classroom-based DLI program playground.

- A-G Completion and Improvement Grants - Scholars Charter was awarded $75,000 for each resource ($150,000 total) to be spent by the end of 2025-26 and received revenue of $112,500 at the end of 2021-22 and $37,500 in 2022-23 which created an ending fund balance of $145,119 in 2022-23. Scholars plans to spend these funds to partially fund the teacher on special assignments to provide coaching, training and professional development to teachers and instructional support staff to improve the A-G completion rate. The grant will also be utilized to provide school counselors extra hours over the course of the summer and school year to work with students to develop individualized 4- and 6-year learning plans and credit recovery opportunities to achieve success in A-G courses for transition to 2- and 4-year college entrance.

- Learning Recover Emergency Block Grant - Scholars Charter was awarded $393,601 to be spent by the end of 2027-28 and received the full $393,601 in 2022-23. Scholars plans to spend this funding over the next few years to provide tiered academic support, high impact tutoring, social and emotional learning and behavior support. Scholars has and will employ a Youth Engagement Specialist, Campus Student Supervisor and Instructional Aides to support students to help close learning gaps.

- Multi-Tiered System of Support (MTSS) Grant - Scholars Charter was awarded $50,000 (out of a $315,000 MTSS grant through OCDE to MCOE) to be spent by the end of 2025-26 and received the full revenue in 2022-23 leaving an ending fund balance of $39,486 in 2022-23. Scholars plans to spend this funding over the next few years for ongoing implementation and refinement of a multi-tiered system of support for students. Scholars has and will continue to provide professional development for teachers and support staff with these funds.

**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:**

[No Response]

**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 2022–23 Average Daily Attendance for independent study pupils | 269.01 |
| FY 2022–22 Full-Time Equivalent certificated employees responsible for independent study | 17.55 |
| Among the unified school districts in the county or counties in which the charter school operates, do any districts report a PTR greater than 25 to 1? | [No Response] |
| Provide the name of the unified school district that reports a PTR greater than 25 to 1. | [No Response] |
| Enter the PTR for the district above. | [No Response] to 1 |

### Section 4. Funding Determination Calculations

Calculated Percentages

| **Criteria** | **Funding Determination Calculations** |
| --- | --- |
| Percentage Spent on Instructional Certificated Salaries and Benefits to Total Public Revenues | 46.90% |
| Percentage Spent on Instruction and Related Services and Allowable Facility Costs | 72.52% |
| 2022–23 Pupil-Teacher Ratio | 15.33 to 1 |
| Pupil-Teacher Ratio of Largest Unified School District in the County or Counties in which the Charter School Operates | [No Response] 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 2022–23 or FY 2023–24? | Yes |
| Number of reportable entities | 1 |

##### List of Reported Entities

Reported Entity 1

| **Prompt** | **Charter School’s Response** |
| --- | --- |
| Name of Entity | Edmentum Inc. |
| Amount | $83,881 |
| Purpose/Explanation | Curriculum licenses for students |
| Are contracts based on specific services rendered? | No |
| If no, are payments based on amount per ADA or some other percentage? | Yes |

#### C. Current Governing Board Information

##### List of Board Members

Board Member 1

| **Prompt** | **Charter School’s Response** |
| --- | --- |
| First Name of Board Member | FRANK |
| Last Name of Board Member | FAGUNDES |
| Title of Board Member | BOARD MEMBER |
| Board Member Type | COMMUNITY MEMBER |
| How was this member selected? | GENERAL 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) | 01/2020-12/2024 |

Board Member 2

| **Prompt** | **Charter School’s Response** |
| --- | --- |
| First Name of Board Member | FRED |
| Last Name of Board Member | HONORE |
| Title of Board Member | BOARD CHAIRPERSON |
| Board Member Type | COMMUNITY MEMBER |
| How was this member selected? | GENERAL 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) | 1/2020-12/2024 |

Board Member 3

| **Prompt** | **Charter School’s Response** |
| --- | --- |
| First Name of Board Member | DENNIS |
| Last Name of Board Member | HANKS |
| Title of Board Member | VICE CHAIRPERSON |
| Board Member Type | COMMUNITY MEMBER |
| How was this member selected? | GENERAL 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) | 01/2023-12/2026 |

Board Member 4

| **Prompt** | **Charter School’s Response** |
| --- | --- |
| First Name of Board Member | TIM |
| Last Name of Board Member | RAZZARI |
| Title of Board Member | BOARD MEMBER |
| Board Member Type | COMMUNITY MEMBER |
| How was this member selected? | GENERAL 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) | 01/2023-12/2026 |

Board Member 5

| **Prompt** | **Charter School’s Response** |
| --- | --- |
| First Name of Board Member | GENEVA |
| Last Name of Board Member | BRETT |
| Title of Board Member | BOARD MEMBER |
| Board Member Type | COMMUNITY MEMBER |
| How was this member selected? | GENERAL 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) | 1/2023-12/2026 |

### 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 ACCS.**

In the 2022-23 school year, Merced Scholars Charter expanded to include a classroom-based Dual Language Immersion (DLI) program in the Spanish and Hmong languages. This is the first year as a combination school with both classroom and non-classroom based programs. This expansion and start-up of a classroom-based program led to increased upfront expenditures in administrative classified salaries and benefits, such as office personnel to support school operations. Further, there were 2 veteran teachers on the higher end of the salary schedule who were on unpaid and differential pay extended illness leaves during the 2022-23 school year, resulting in less expenditures for instructional salaries and benefits. Enrollment and ADA in the non-classroom based program also experienced growth, increasing from the 2021-22 P-2 ADA of 237.5 to 246.37 in 2022-23. Although there was growth in enrollment and ADA for both classroom and non-classroom programs, the staffing shortages have persisted since the COVID pandemic, resulting in reduced expenditures to service providers and instructional support staff.

Additional mitigating circumstances include the need to spend down one-time COVID funding which diverted expenses from other one-time restricted grant funding. With expiring COVID funds taking priority for expenditures, various new one-time restricted block grants with later deadlines to spend, were not utilized in fiscal year 2022-23. These new one-time restricted grants increased total revenues unexpectedly, causing a greater inflow of revenues for expenditures. Consequently, a substantial fund balance persists in these restricted resources, earmarked for planned expenditures over the next several years. A combination of the DLI start-up, teachers on leave, staffing shortages and increased revenue of one-time restricted funds impacted the school’s typical yearly expenditures and fund balances.

Considering what the school was able to accomplish with the addition of a classroom-based DLI program and continuing expansion of the non-classroom based program, the school would like these mitigating factors considered for funding determination at 100%.

### 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.**

Drawing from the 2022-23 budget data, the school adjusted its expenditures to align with anticipated growth in school programs. The budget was crafted with foresight into future expansions, particularly within the classroom-based Dual Language Immersion (DLI) program, which has experienced and poised for sustained growth. As of the 2023-24 academic year, DLI spans grades TK-2, with plans to incorporate 3rd grade in 2024-25. Simultaneously, the non-classroom based program continues to observe a noteworthy increase in ADA.

Carefully devised, comprehensive long-term plans are in effect to strategically allocate restricted one-time revenues towards providing direct support services to both students and instructional staff. To bolster instructional support to facilitate learning recovery, the school has employed teachers, tutors and support staff. Continuous professional development, provided by the teacher on special assignment and service providers, will be extended to empower teachers and instructional staff in effectively supporting student academic progress and fostering social-emotional wellness. These proactive measures aim to restore the school’s balance between instructional expenditures and revenues.

Given the sustained expansion of services to students, securing 100% funding becomes imperative to ensuring the school’s ability to deliver responsive services effectively to the students of Merced Scholars.

### Section 8. Certification

**1) The information provided is true and correct to the best of my ability and knowledge.**

**2) This charter school's nonclassoom-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.**

May Moua

**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)