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

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### 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		Learning Works					
2. Charter School Authorizer		Pasadena Unified School District					
3. Charter School Number	1031	4. CDS Code	19648810118075				
5. Street Address				90 North Daisy Avenue			
6. City	Pasadena	7. County	Los Angeles	8. Zip Code	91107		
9. Contact Name	Mikala L. Rahn, PhD		10. Title	Executive Director/Founder			
11. Phone Number	(626) 564-2871	ext.		12. Email	Mikala@learningworkscharter.com		
13. Grade Levels Served	6-12	14. Date Charter Expires (MM/DD/YYYY)	06/30/2025				
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>.

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**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 \_\_\_\_\_

(i) Enter amount of Public Charter Schools Grant  
Program included under Federal Revenues  
(Line A.1.a) \_\_\_\_\_

b. State Revenues \_\_\_\_\_

c. Local Revenues \_\_\_\_\_

d. Other Financing Sources \_\_\_\_\_

e. Total Revenues (Sum of lines A.1.a to A.1.d)

**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 \_\_\_\_\_

(ii) Classified \_\_\_\_\_

b. Books, Supplies, and Equipment \_\_\_\_\_

c. Services and Other Operating Costs

(i) Contracts for Instructional Services \_\_\_\_\_

(ii) Contracts for Instructional Support \_\_\_\_\_

(iii) All Other Instruction Related Operating Costs \_\_\_\_\_

d. Total Instruction and Related Services

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 \_\_\_\_\_

c. Services and Other Operating Costs \_\_\_\_\_

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

d. Facility Acquisition and Construction

e. Total Operation and Facilities

f. Allowable Facility Costs

5 CCR 11963.3(b)(7)

(i) Enter the total facility square footage occupied  
by the charter school

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

(iv) Calculated Facilities Costs  
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)

3. Administration and All Other Activities

5 CCR 11963.3(a)(5)(D) and (6)

a. Salaries and Benefits

(i) Certificated

(ii) Classified

b. Books, Supplies, and Equipment

c. Services and Other Operating Costs

(i) Contracts for Other Administrative Services

(ii) Supervisorial Oversight Fee

(iii) All Other Administration and Other Activities,  
Services and Operating Costs

d. Total Administration and Other Activities

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 \$2,981,041  
(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) \$71,801

**D. Fund Balance (Complete line D.a)**

a. Enter Beginning Fund Balance (July 1) 5 CCR 11963.3(a)(5)(A) \$1,488,228

b. Ending Fund Balance - June 30 (Line C plus Line D.a) \$1,560,029

**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%	\$149,050
b. Facilities Acquisition or Capitol Projects	0%	\$0
c. Reserves Required by Charter Authorizer	0%	\$0
d. Other Reserves (Explain in Section III.5)	10%	\$300,000
e. Unassigned/Unappropriated Fund Balance	37%	\$1,110,981
f. Total (Sum of lines E.a to E.e)	52%	\$1,560,031

**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 24

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.



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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)

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

B.4.c

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

Reserves in Line E.d

E.d

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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

7. Enter the average daily attendance (ADA).

FY 2021-22 P-2 ADA (0.0)	<input type="text" value="185.39"/>	FY 2022-23 P-2 ADA (0.0)	<input type="text" value="185"/>
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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)	<input type="text" value="10.0"/>	FY 2022-23 FTE (0.0)	<input type="text" value="8.0"/>
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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.

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

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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.

Learning Works current has designated 5% of its expenditures toward a Reserve for Economic Uncertainties. In 2021-22, expenditures equaled \$2.98 million, with a 5% reserve of \$149,050. In addition, the board has designated a cash flow reserve of 10% or \$300,000 for revenue fluctuations due to enrollment, deferrals, or other unplanned circumstances. This amounts to an approved reserve of \$449,050 at our current expenditure level. Based on the revenues and expenditures of the audited 2021-22 financials, Learning Works had an unassigned fund balance of \$1,110,981, which it plans to utilize in the next three academic years as described on the attached separate sheet.

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.

Mikala L. Rahn, PhD

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

Executive Director/Founder

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.**

*Mikala L. Rahn*

3/3/2023

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

Submit completed and electronically signed forms via email to [FundingDeterminations@cde.ca.gov](mailto: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.

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Learning Works – Charter School Number 1031

Section VI: Mitigating Circumstances

Plans for unassigned fund balance to be utilized in the next three academic years:

- Develop a recruitment plan for new staff and address teaching and credentialed staff turnover including hiring additional credentialed staff (director of education and increase our teaching staff by at least one full time teacher); hire a full time social worker to support systems involved youth (foster and probation). We have allocated \$344,000 for this additional staffing, which will impact our annual budget. Funds from the reserve and the ESSER III grant program will support these efforts in the 2022-23 and 2023-24 school years. For the out years, staffing levels will be adjusted based on student enrollment/ADA and state revenue LCFF revenues.
- Increase our benefits package and reintroduce a 401K employee match program (at an estimated cost up to \$64,800 annually), improve vision benefits (\$22,000) and other employee supports to improve employee retention and staff wellness (\$25,000). This totals an annual increase of \$111,800 to employee benefits in addition to the 20% benefits cost already incurred by LW.
- Implement the 2023-24 COLA of 8.13% for all existing staff to improve pay (\$122,000); engage with California HR Associates (contracted work up to \$35,000 per year) to support HR processes, training of existing staff, staff recruitment and review of our salary scale and benefits plan in comparison to similar charters of our size and location.
- LW has purchased 3 vehicles to upgrade its aging fleet of vehicles used to transport students to field trips, appointments and provide other wraparound services. To date, \$99,210 of one-time funds has been expended of the board approved vehicle budget of \$150,000.
- LW has had to rent additional facilities space to house its middle school program and after school and enrichment programming (artWORKS and Community Works) due to the closure of the facility it had used since its founding at \$1 per year annual rent. \$75,000 in one-time costs have been allocated to the renovation and upgrading of the new rental space including furniture, technology, wiring and other costs to move to the new space located one block from the main campus in Pasadena. In addition, \$25,000 has been designated to move the GroWORKS and other after school programming to a school site in the Pasadena Unified School District, which has been donated to LW for these needs. This new space will cost LW \$6,000 per month or \$72,000 annually. The PUSD space is free to LW.
- In total, the allocations for these expenditures annually is \$577,800 (additional staffing, benefits, COLA for existing staff and rental of new space). One time expenditures detailed above include vehicle purchases (up to \$150,000), \$100,000 in facilities costs for moving programs to new facilities, contract with CA HR Associates (\$35,000) or a total of \$285,000.

*Further details regarding the continued availability of COVID-19 pandemic relief funds that have resulted in higher than anticipated revenues; use of the A-G Completion Block grant of \$150,000*

- Learning Works has expended all grant funds from the ESSER I and ESSER II programs as of the October 2022 reporting period. LW was allocated \$471,326 in funds for the ESSER III grant, which must be expended by 9/30/24. These funds have been allocated to support our facilities and technology staffing, student technology expenditures and refreshing of Chromebooks for students and upgrading of staff technology. This funding is also supporting staff development, teacher mentoring and providing incentives to credentialed staff to maintain and upgrade credentials. These revenues will allow us to build on the efforts described above in recruiting and retaining our credentialed and other support and administrative staff as we plan for the future.
- The A-G Completion Block grant of \$150,000 was received in full in the 2021-22 school year. However, these funds may be utilized until 2026 to support additional A-G course development and approval and to support students in accessing these courses. LW has developed a plan to add A-G coursework in key content areas and recently adopted new English language arts textbooks and developed modules to support this curricular area, which will be the next area for submission for A-G approval. Additional courses are identified each year for submission and approval with the support of a curriculum consultant. These funds have been reserved for this work in the 2023-24 and 2024-25 school years to support our WASC and Charter renewal processes occurring in the 2023-24 school year and to implement any recommendations from these processes.