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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)
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1. Charter School Name TAYLION HIGH DESERT ACADEMY
2. Charter School Authorizer ADELANTO ELEMENTARY
3. Charter School Number 1520 4. CDS Code 36675870128462
5. Street Address 11336 BARTLETT AVE STE. 9
6. City ADELANTO 7. County SAN BERNARDINO 8. Zip Code 92301
9. Contact Name SHANNON SMITH 10. Title EXECUTIVE DIRECTOR
11. Phone Number 760-933-4537 ext. 12. Email Shannon.Smith@learningmatters.org
13. Grade Levels Served K-12 14. Date Charter Expires (MM/DD/YYYY) 06/30/2025
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	\$445,543
(i) Enter amount of Public Charter Schools Grant Program included under Federal Revenues (Line A.1.a)	_____
b. State Revenues	\$3,627,917
c. Local Revenues	\$11,308
d. Other Financing Sources	_____
e. Total Revenues (Sum of lines A.1.a to A.1.d)	\$4,084,768

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	\$1,411,034
(ii) Classified	\$267,723
b. Books, Supplies, and Equipment	\$913,201
c. Services and Other Operating Costs	
(i) Contracts for Instructional Services	\$35,043
(ii) Contracts for Instructional Support	\$0
(iii) All Other Instruction Related Operating Costs	\$261,910
d. Total Instruction and Related Services	\$2,888,911

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	\$384,045

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

d. Facility Acquisition and Construction

e. Total Operation and Facilities

\$384,045

f. Allowable Facility Costs

5 CCR 11963.3(b)(7)

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

30,000 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

336,000

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

\$387,096.77

Allowable (Lesser of line B.2.e or B.2.fiv)

\$384,045.00

3. Administration and All Other Activities

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

a. Salaries and Benefits

(i) Certificated

(ii) Classified

\$9,328

b. Books, Supplies, and Equipment

c. Services and Other Operating Costs

(i) Contracts for Other Administrative Services

\$290,233

(ii) Supervisorial Oversight Fee

\$33,903

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

d. Total Administration and Other Activities

\$333,464

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

B. Total Expenditures and Other Uses, continued

5. Total Expenditures \$3,606,420
(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) \$478,348

D. Fund Balance (Complete line D.a)

a. Enter Beginning Fund Balance (July 1) 5 CCR 11963.3(a)(5)(A) \$1,763,825
b. Ending Fund Balance - June 30 (Line C plus Line D.a) \$2,242,173

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	0%	
b. Facilities Acquisition or Capitol Projects	3%	\$112,109
c. Reserves Required by Charter Authorizer	0%	
d. Other Reserves (Explain in Section III.5)	0%	
e. Unassigned/Unappropriated Fund Balance	59%	\$2,130,064
f. Total (Sum of lines E.a to E.e)	62%	\$2,242,173

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 14.31
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

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.

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)
Tadios Belay	Chair - community n	Elected	No	06/21 to 06/23
Kimberly Tucker	Secretary & Treasur	Elected	No	06/21 to 06/23
Elizabeth Hulsey	Member - communit	Elected	No	09/21 to 09/23
Destiny Irons	Member - communit	Elected	No	10/22 to 10/24

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.

NA

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

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

In 2022-23, Taylton had plans to expand facility space and will utilize this reserve to do so. Costs will include TI to new facility space as well as increased monthly rental costs.

Percentage

Included in the overall reserve, the school had \$1.9 million of accounts receivables on the books. The school made sure not to over commit on staff and expenditures until AR was received.

E.b

Percentage

7. Enter the average daily attendance (ADA).

FY 2021-22 P-2 ADA (0.0)	273.69	FY 2022-23 P-2 ADA (0.0)	522.00
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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)	19.12	FY 2022-23 FTE (0.0)	46.00
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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.

See supplemental document for Section VI responses.

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

See supplemental document for Section VI responses.

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.

See supplemental document for Section VI responses.

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.

Shannon Smith

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.

Shannon Smith

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.



THDA Mitigating Circumstances

Prompt 1

Coming out of the Covid-19 pandemic, Taylion High Desert Academy (THDA) saw unprecedented enrollment growth in the 2021-22 school year, far greater than it had seen in previous years. THDA finished the 2021-22 school year with 500 enrolled students in June 2022, as the chart below will show. To compare, in June 2021 THDA had 204 enrolled students. This is a 145% increase from one year to the next. While this level of growth has allowed Taylion to expand services, jobs and its reach in the community, pandemic effects still lingered. One lingering effect was teacher hiring. The school sought to hire credentialed staff as quickly as possible with new kids enrolling daily, but with teacher shortages and hiring difficulties statewide it took time for the school to fill teaching vacancies. This reason alone is why THDA could not meet their 40% requirement.

In Summer of 2021, Taylion increased the pay of certificated staff to retain current staff. Taylion took further measures in April of 2022 by providing retention bonuses, increasing beginning teacher pay and adjusting compensation appropriately to rising cost of living. Even with these increases in place, the school was unable to find qualified teachers quick enough, which prevented the school from meeting their 40% spending requirements.

Taylion also provides employees with a 403b retirement match instead of participating in STRS or PERS. This keeps employer related costs down in comparison to schools who pay into STRS and PERS, which allows Taylion to pay employees higher starting salaries and spend money on additional curriculum and services for students. Only 11 of the 19.12 FTEs participated in the 403b match. On a similar note, Taylion provides staff with employer paid health benefits. When budgeting teaching staff, we factor in employer health costs (\$600 per month per eligible employee) which will count towards the 40% requirement, unfortunately only 4 teachers of the 19.12 FTEs enrolled in health benefits in the 2021-22 school year. If more staff participated in the retirement program and enrolled in health benefits, THDA would have gotten much closer to meeting its 40% requirement.

The chart below demonstrates Taylion’s enrollment growth by month in the 2021-22 school year. You will notice each month the school added FTEs to meet enrollment demands.

2021-2022	Enrollment	ADA	FTE (Teacher’s only)	ADA to Teacher Ratio
July	40	0	1.6	0
August	203	173.4	8.08	21.46
September	239	186.43	8.04	23.19
October	257	209.41	9.28	22.57
November	258	229.59	10.00	22.96
December	296	243.22	11.20	21.72
January	352	254.96	11.56	22.06
February	417	308.74	14.00	22.05
March	450	368.83	15.92	23.17



April	478	416.48	17.40	23.94
May	487	416.48	18.60	22.39
June	500	400.18	19.12	20.93

Prompt 2

1. With large increases in student enrollment (and therefore revenue), THDA struggled to find qualified teaching candidates in the area to support demand. Administration did its best to hire as quickly as possible, but the pandemic limited the workforce and made hiring difficult. To hire more credentialed staff, THDA supported its classified instructional staff in receiving CTE credentials. This investment in staff got new teachers in the classroom quicker to support enrollment demands.
2. Taylion High Desert Academy enrolls students throughout the school year with no cutoff date to enroll. Therefore, enrollment can increase heavily at times from Census Day through the end of the school year. The struggle can be hiring teachers quick enough to support these students. Hiring teachers midway through a school year plus dealing with a pandemic proved just how difficult it can be to bring on staff quickly.
3. In 2021-22, THDA Administration worked very closely with its back-office team to forecast ADA as enrollment grew to ensure it projected revenues and staffing appropriately to meet the 40/80 spending requirements. Once the Governor's State budget was approved in July 2021, every THDA board approved budget in the 2021-22 school year factored in the 40/80 spending requirements and met those requirements, so long as the school was able to fill staffing placeholders in the budget. Unfortunately, the school was not able to hire credentialed staff fast enough or if they were able to hire staff many were 1st year CTE credentialed teachers that had a lower starting salary than an experienced teacher. The chart below highlights the budgeted credentialed staff costs for both the 1st and 2nd interim budgets approved by the school board and submitted to its authorizer. You will notice that both budgets plan for the 40% requirement to be met.

2021-22	1 st Interim Budget	2 nd Interim Budget
Revenues	\$3,604,923	\$4,158,834
Credentialed Staff Costs	\$1,452,342	\$1,753,103
40% Requirement	40.28%	42.15%
MET / NOT MET	MET	MET

Prompt 3

With the largest enrollment Taylion has ever seen in a one-year period, the school has been able to expand services and offerings to THDA students even though it took some time to roll out with hiring delays. In 2022-23, THDA has added Student Success Coaches and credentialed Tutors to help bolster its 40% spending requirements and will continue to hire credentialed staff to stay on track with meeting this requirement (see the second chart below which shows the school's 2022-23 board approved



Adopted Budget and 1st Interim Budget meeting FDF 40% requirements). The school also has ample federal stimulus funds remaining and will use these dollars to further bolster credentialed staff and support any learning loss students faced during the pandemic. THDA sincerely understands these requirements and plans for them annually during each budget process, unfortunately large growth and a shrinking credentialed teaching pool caused the school to fall short of its 40% requirement in 2021-22. The chart below will demonstrate how each month THDA increased credentialed FTE costs in the 2021-22 year and how they have continued to ramp up their credentialed staffing in the 2022-23 year as well.

Month	Object Code 1000 Costs	Notes
July 2021	\$ 49,021.78	
August 2021	\$ 46,233.78	One teacher left school
September 2021	\$ 47,519.77	
October 2021	\$ 48,843.86	
November 2021	\$ 63,817.85	
December 2021	\$ 66,601.98	
January 2022	\$ 68,104.88	
February 2022	\$ 71,665.21	
March 2022	\$ 94,748.58	Certificated Counselor added
April 2022	\$ 176,750.49	Round one of staff retention and covid stipends, new credentialed administrator as well
May 2022	\$ 94,375.53	
June 2022	\$ 389,157.54	Round two of staff retention and covid stipends
July 2022	\$ 179,265.19	
August 2022	\$ 175,977.44	
September 2022	\$ 179,120.98	
October 2022	\$ 185,672.05	
November 2022	\$ 199,885.06	
December 2022	\$ 201,754.82	

2022-23	Adopted Budget	1st Interim Budget
Revenues	\$9,197,766	\$8,562,223
Credentialed Staff Costs	\$4,543,223	\$4,525,002
40% Requirement	49.39%	52.84%
MET / NOT MET	MET	MET