

certificated staff member who will be working with students in grades 4-8 who have performed below grade level in writing, reading and math. This will be a pull out program that will provide students additional curriculum and instruction in those above mentioned areas.

In the primary grades, the Centers of Excellence will continue in the afternoon for 30 minutes each day with certificated teachers and para professionals individualizing instruction for students in reading. The Title 1 program will continue for grades K-3 in reading with a certificated teacher identifying students who are performing below grade level via a DIBELS assessment.

There will also be a budget for teachers to buy classroom library books to increase the opportunities for students to read for pleasure and thus increase fluency and comprehension. More training in remedial programs like Front Row will be used to track student progress and help determine individual student strengths and weaknesses.

This year excessive tardiness and absences will be addressed, along with consistency with student discipline. The new discipline procedures will be outlined in the student handbook.

One major change is increasing the amount of staff development by having every Wednesday a minimum day for students instead of two days per month.

In order to provide students access to literature and research materials the school will continue to fund a full time librarian.

There will continue to be a counselor on campus two days a week to assist student's emotional growth and stability.

The Treehouse program will continue to provide support for primary students.

There will also be continued funding for the School Ambassador program.

4.2 Financial Budget Review 2017-2018 and General Fund Balances Above Minimum Reserve

Chief Business Official, Tonya Midget presented the budget and reasons for assigned and unassigned ending balances above the minimum recommended reserves were presented during the public hearing.

The LCFF calculator was officially released by the Fiscal Crisis and Management Assistance Team (FCMAT) on October 29, 2013, with the most recent May Revise update May 22, 2017. This version of the calculator takes into account the Governor's May Revise of his proposed 2017-2018 State Budget for COLA and gap funding assumptions. A large change in the way revenue is received took place with the implementation of the local control funding formula (LCFF). A shift of \$801,063 in the 2012/2013 former State categorical funds became LCFF funding, to be received in the old Revenue Limit account category object code 8011. The re-designated categorical funds totaling \$803,063 were permanently reduced by the basic aid fair share reduction of \$187,647 and then officially labeled LCFF State Aid funding \$613,416. An inflation adjustment was added to this figure moving into the 2013-2014 year, which increased the hold harmless amount to \$623,250. The fair share reduction has now permanently become \$176,742.

Basic Aid or LCFF funding status is determined by the State comparing the total of property tax receipts, reduced by charter school in-lieu transfers out, adding State categorical funding, which is all weighed against the LCFF calculation total. The current year estimates place the district \$1,004,585 above the LCFF funding levels, which totals \$2,292,841 in 2017-2018. This translates to needing 106.60 ADA (Average Daily Attendance) to break even with the LCFF calculation. Each ADA above 106 would then start generating additional funding above combined property taxes and state categorical funding of \$3,297,426.

Total Property Tax Estimate for 2017-2018 is \$ 2, 680,551. The estimated transfer out to Mountain Oaks Charter is \$6,375. The Balance of Property Taxes is \$2,674,176. The State Categorical Funding is \$623,250. Total funding weighed against the Local Control Funding Formula Calculation (LCFF) is \$3,297,426.

The LCFF per ADA is, 2,292.841. The Less Balance of Property Taxes plus State Categorical Funding is, \$3,297,426. The amount of property taxes exceeding LCFF calculation is \$1,004,585.

1,004,585 is the Excess Property Tax amount over LCFF Calculation in 2017-2018. 9.424 divided by per ADA amount is ($\$2,292.841/243.31=\$9,424$). 106.60 Growth ADA is need to reach LCFF funding break even status.

The transfer to Mountain Oaks is based on 2016-2017 P-1 charter ADA. This amount will be updated at year end to reflect the 2016-2017 P-2 ADA. The budgeted transfer out is based on 0.58 ADA which generates \$6,375 in property tax transfers to Mountain Oaks.

Title I estimated revenue with \$16,944 contribution from unrestricted resources is \$39,526. These funds are used to pay 43% of a Title I teacher salary and provide services for homeless student transportation needs.

Title II, Part A (Federal Class Size Reduction) \$7,375 funds were budgeted in revenue. The funds are used to offset a portion of a TK-3 teacher salary.

Forest Reserve revenue was budgeted at \$4,000 this year. The Secure Rural School and Community Self-Determination Act of 2002 (SRS) has assisted in recent years to provide a more substantial Forest Reserve deposit than the historic arrangement. The Secure Rural School funding has not been reauthorized. The existing law under the 1908 Act that mandates 25% payment to the states from receipts from National Forests in each state provides a much smaller amount to the states from receipts from National Forests in each state provides a much smaller amount, which is impacted by the amount of logging in each state. The new amount received by the State is net of 7.3% sequester rates as determined pursuant to section 251A of the Balanced and Emergency Deficit Control Act of 1985. US Forest Reserve-GC Sections 29480-29484.

Mandated Costs one-time revenue \$0 per ADA has been budgeted in one-time mandated costs funding until the State budget has been signed by the Governor. CSBA reported a potential \$148 per ADA figure as being included in a packet the State Legislature submitted to the Governor for consideration. The funding will not be included until it has been officially included in the State budget act.

Mandated Costs block grant funds have been budgeted at \$28 per ADA or \$6,573.

Proposition 20 Lottery Instructional Materials has been budgeted at \$10, 407 representing a \$45/ADA funding.

State Special Education Program-There is a \$1 per ADA SELPA pass through budgeted this year at \$269.65. The ADA payment for county served ADA has been added totaling \$37,147. The district reports the ADA an must surrender funds to the SELPA. A SELPA bill-back of \$199 per ADA has been budgeted \$46,023. The SELPA estimates that the contribution will grow to \$360/ADA in 2018/2019, \$390/ADA in 2019/2020, \$390/ADA in 2020/2021 due to rising costs of STRS and PERS and future salary settlements. The total payments to the SELPA are \$83,170. Special Education Transportation is budgeted at \$29,780. A contribution from unrestricted resources is budgeted at \$293,673, which represents the current year estimated encroachment for the Special Education program.

The amount budgeted for Home to School Transportation is, \$173,238 in transportation with an ad on of LCFF revenue of \$28,541 in contributions from unrestricted sources to cover the total program costs.

Routine Restricted Maintenance contribution is \$140,796 as a transfer in with matching expenses.

Deferred Maintenance has been budgeted at \$30,925 as new unrestricted revenue and a transfer out of \$30,925 to the deferred maintenance fund. There is no annual deposit of State Funding to provide for deferred maintenance needs so the district must set aside funds.

Unrestricted Lottery has been budgeted at \$33,303, the revenue is based on \$144 per ADA, with matching expenses that support various supply and equipment budget needs, travel and conferences, dues and electronic subscriptions, in addition to miscellaneous budget needs.

In the Interfund Transfer In, there is a \$40,000 transfer in from the Developer Fees fund which will contribute to the repayment of the \$200,000 loan needed to offset the developer fee collection shortfall over recent years. \$100,000 of the \$200,000 loan was repaid in 2016/2017, leaving the remaining \$100,000 outstanding in the General Fund.

In Local Revenue, interest earnings income was budgeted at \$14,000. Miscellaneous income has been budgeted at \$36,058. Local revenue is adjusted each year as receipts are received from miscellaneous sources.

The Unrestricted Contributions to Restricted Programs total, \$451,543. \$293,673 to Special Education, \$140,796 to the Restricted Routine Maintenance Program, \$16,944 to the Title I, and \$130 to the Title II, Part A.

The public hearing was closed at 5:30 p.m.

5. FISCAL SERVICES

5.1. Fall Consolidated Application

Recommendation: For Approval

Tonya Midget explained that the Consolidated Application is required in order to receive Federal Funding.

Member Lisa Brady made the motion to approve the Fall Consolidated Application. It was seconded by Tim Hoffman-Brady.

Votes: 5 Ayes and 0 Noes

5.2. Consideration of Resolution No. 2016-2017-01 In the Matter of the Education Protection Account, Expenditure of Funds for Teacher Salaries and report of final EPA expenditures of 2016-2017.

Recommendation: For Approval

Member Eli Wingo made the motion to approve resolution 2016-2017-01 In the Matter of the Education Protection Account, Expenditure of Funds for Teacher Salaries and report of final EPA expenditures of 2016-2017. It was seconded by Tim Hoffman-Brady.

Votes: 5 Ayes and 0 Noes

5.3 2016-2017 and 2017-2018 Education Protection Account

Recommendation: For Approval

Tonya Midget explained that the Education Protection Account has to do with the half of percent sales that has to be used to benefit classrooms. She said the district uses these funds to pay teacher salaries.

Member Lisa Brady made to motion to approve the Education Protection Account. It was seconded by Member Eli Wingo.

Votes: 5 Ayes and 0 Noes

- 5.4 Board Policy Update: Consideration of AR1230 School-Connected Organizations-Community Relations and BP1230 School-Connected Organizations-Community Relations for second reading and final approval.

Recommendation: Second Reading and Final Approval

Member Eli Wingo made the motion to approve AR1230 and BP1230. It was seconded by Member Tim Hoffman-Brady.

Votes: 5 Ayes and 0 Noes

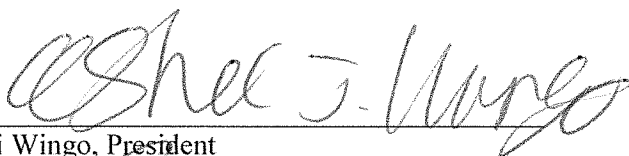
- 5.5 Board Policy Update: Consideration of AR 6164.6 Identification and Education Under Section Section 504 for second reading and final approval.

Recommendation: For Final Approval

Member Lisa Brady asked that AR 6164.6 be tabled until the August board meeting.

10. ADJOURNMENT

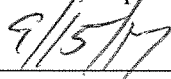
The board meeting was adjourned at 6:00 p.m.



Eli Wingo, President



Rick Hennes, Superintendent



Date

**Next Regular Meeting of the Board of Education
Wednesday, June 28, 2017
Upper Campus Study Hall, Twain Harte School**

**Agenda material may be reviewed at the District Office
22997 Joaquin Gully Road, Suite G, Twain Harte, California,
between the hours of 7:30 a.m. - 4:00 p.m.**

Agenda posted at the following locations: 2 locations at Twain Harte School, the District Office and Tuolumne County Schools Office. Agenda emailed to: the Union Democrat and Clark Broadcasting (93.5 KKBN). Notice given to each Board Member as well.

In compliance with the Americans with Disabilities Act, if you need special assistance (i.e. auxiliary aids or services) in order to participate in this public meeting, please contact the District Office at 209-586-3772 for assistance. Notification 48 hours prior to the start of the meeting will enable the staff to make reasonable arrangements to ensure accessibility to this public meeting.