Cecilia A. Massetti, Ed.D.
Superintendent of Schools

8.4

BOARD OF EDUCATION ACTION ITEM

September 11, 2018

Topic:
Apportionment for Forest Reserve, 2017-2018.

The County Board of Education must approve the Amounts apportioned to each school district before the distribution of funds can be made.

Background:
Forest Reserve Funds are authorized and appropriated at the Federal level, one year at a time. They are generally received in one annual apportionment. However, this year we received two apportionment payments. The second one was posted May30, 2018 but the county had failed to notify us. It was found when one of our Fiscal Analyst reconciled our deposits. The apportionment is in the amount of $84,105.60 which is based on original historical allocation from the early 1900's. The funds will be allocated to the districts on the basis of prior year P2 ADA, as per the attached calculation.

Financial Impact:
MCSOS's share of these funds is 15% of the total received, or $45,615.84, with $71,489.76 being paid out to four of the Madera County Districts.

Resource:
Sandra Solis
Fiscal Analyst

Steve Carney
Deputy Superintendent
Business and Administrative Services

Recommendation:
Approval

Forest Reserve Apportionment

2017-18

	Should have been Amount
Amount of Forest County Schools Coalition	$ 84,105.60
Less: 15% to CSSF	12,615.84
Balance to be apportioned to schools	$ 71,489.76
Total second period ADA for 2016-17	3,145
Apportionment per ADA	85%

Districts:	2016-17 P2 ADA	% of Total ADA	Should have been Amount
Bass Lake	823	26.17%	$ 18,708.87
Chawanakee	629	20.00%	14,297.95
Raymond-Knowles	82	2.61%	1,865.88
Yosemite Unified	1,611	51.22%	36,617.06
TOTALS	3,145	100%	$ 71,489.76

Cecilia A. Massetti, Ed.D.
Executive Secretary, Madera County Board of Education

Board of Education approval date _____