

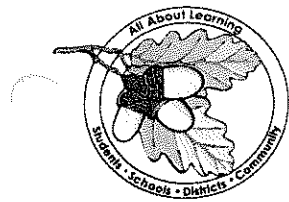
**Tehama eLearning Academy  
Governance Committee  
Meeting Minutes  
April 15, 2015**

The meeting of the Tehama eLearning Academy Governance Committee was held on the above date. In addition to the Committee Members, Mrs. Denise Cottingham, CBO, Ms. Christine Walrath, Secretary, and Mr. Wes Grossman were also present.

- Call to Order** Mr. Tim Morehouse called the meeting to order at 2:35 pm.
- Roll Call and Pledge Of Allegiance** Present: Morehouse, DuVarney, Barrow, Matray.  
Absent: Ms. Lorna Manuel.  
Mr. Tim Morehouse led the Pledge of Allegiance.
- Approval of Agenda** Mr. DuVarney moved, seconded by Ms. Matray, to approve the agenda for this meeting. The motion carried unanimously (Morehouse, DuVarney, Barrow, Matray).
- Consent Agenda** The Governance Committee Minutes from the February 4, 2015 meeting were included in the agenda packet, as well as MOU's between TeLA and TCDE for Custodial, Business Services, and Administrative Services, and Contracts for Part-Time Elective Teachers. Mrs. Barrow requested service and cost breakdowns for the MOU's, so this item was pulled and moved to become discussion item 7.4. Approval of the revised Consent Agenda was moved by Mr. DuVarney and seconded by Mrs. Barrow. The motion carried unanimously (Morehouse, DuVarney, Barrow, Matray).
- Principal's Report** Mrs. Barrow shared that there are currently approximately 120 students enrolled. There is a new student orientation scheduled for Tuesday April 21st. TeLA had a Family Night on March 26<sup>th</sup>, pizza and drinks were shared and families played Bingo. There was also a parent feedback form available to request parent input. There is an LCAP survey available on the TeLA website, and input has been requested from students, parents, and staff. TeLA will be offering summer school for credit deficient students for 4 weeks beginning in June. There has been an ad generated for the Daily News to encourage new student enrollment, it will run for four days before the April 21<sup>st</sup> orientation. TeLA will also be preparing an ad for radio that will highlight the school's blended model. Mrs. Barrow is planning two new student orientations in June, and two in August. Mrs. Barrow also distributed copies of the LCAP draft, the WASC Action Plan, and the proposed 2015/16 School Calendar.
- CBO Report** Mrs. Cottingham discussed the 2<sup>nd</sup> Interim Budget and Assumptions, which were included in the agenda packet. TeLA's P-1 attendance was approximately 105, and P-2 declined to approximately 103. The new ADA attendance estimate to be used for 2015/16 budgets is 96. The ADA number we need to breakeven is roughly 110 given the current expenses

## TeLA Governance Committee Minutes – April 15, 2015 (cont.)

- CBO Report (cont.)** and staffing. TeLA received some additional funds for MAA but they will remain on hold until after MAA has been audited. Mrs. Cottingham reminded the committee that this is the last year for the Dissemination Grant.
- Attendance Form J-13A** The Form J-13A Request for Attendance Allowance was included with the agenda packet. It is a request for CDE to allow TeLA an extra attendance day on December 11, 2014, as the school was closed due to inclement weather. Approval of the form for submission was moved by Ms. Matray, and seconded by Mrs. Barrow. The motion carried unanimously (Morehouse, DuVarney, Barrow, Matray).
- TeLA Equipment Disposal** The TeLA Equipment List was included with the agenda packet. It was separated by current useable equipment and items for which disposal is being requested. Approval of the items for disposal was moved by Mrs. Barrow, and seconded by Ms. Matray. The items will be prepared for disposal by the TCDE technology group.
- MOU's** The MOU's between TeLA and TCDE for Custodial, Business Management, and Administrative services were discussed. Mrs. Cottingham agreed to provide further breakdown information about specific services and costs. It was moved by Mrs. Barrow to table this item until further information is provided, and seconded by Mr. DuVarney. The motion carried unanimously (Morehouse, DuVarney, Barrow, Matray).
- Student Tracker** Mrs. Barrow will provide an update at the next committee meeting.
- Attendance Improvement Plan/Documentation** Mrs. Cottingham will provide further information at the next committee meeting.
- Next Meeting Date** The next meeting will be held on Wednesday, May 13th, 2015 at TCDE – 3:30 pm.
- Adjournment** There being no further business the meeting was adjourned at 3:55 pm.



## TEHAMA COUNTY DEPARTMENT OF EDUCATION

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Charles Allen, Tehama County Superintendent of Schools

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April 14, 2015

Executive Director and Governance Committee  
Tehama eLearning Academy

RE: 2014/2015 2nd Interim Budget

As the chartering authority for the Tehama eLearning Academy, our office has completed its review of the 2nd Interim Budget Report for 2014/2015 in compliance with the provisions of Education Code 47604. The code requires the chartering authority to monitor the fiscal condition of each charter school under its authority using any financial information it obtains from the charter school. We have used criteria consistent with the standards we use to monitor the School Districts in Tehama County which include:

Determining whether the adopted budget will allow the Charter to meet its financial obligations during the current fiscal year and the following two years.

**The Charter's budget, as projected, fully meets these criteria.**

Additional changes, including attendance, new state programs, and the Governor's proposed 2015/2016 budget will be addressed as more solid information becomes available. A complete listing of any technical corrections and recommendations has been sent directly to the chief business official.

Every LEAs situation is unique, and in such a dynamic and uncertain operating environment, there are key aspects to maintaining fiscal solvency and protecting the integrity of educational programs that apply to all districts:

1. Maintaining adequate reserves to allow for unanticipated circumstances (with the *adequate* level based in part on each LEAs unique situational assessment).
2. Maintaining fiscal flexibility by limiting commitments to future increased expenditures based on projections of future revenue growth, and/or establishing contingencies that allow expenditure plans to be changed if needed.

We encourage the Charter to assess the MYP and have a contingency plan if the proposed Gap Funding is not realized in the 2016/2017 Fiscal year.

### **Cash**

Although the Governor has eliminated most of the deferrals, cash flow monitoring is still a critical aspect of a district's fiscal health. We encourage the Charter to closely monitor its cash throughout the year.

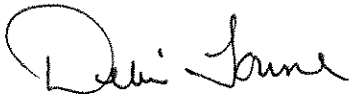
### **Deficit Spending**

A serious concern is the structural deficit spending reflected on the multiyear projection. We encourage the Charter to monitor its budget closely and develop a plan for future operations. The District's deficit spending over the multi-year projection is not sustainable and if allowed to continue, will jeopardize the District's fiscal health.

We are committed to working closely with the Charter to support efforts to maintain the sound financial condition of Tehama eLearning Academy. To that end, our office will continue to provide the latest available information and budget guidance in a timely manner. Our goal is to assist the Charter in proactively identifying potential fiscal problems as early identification is the most effective mitigation technique available to us. We would advise the Charter to revisit the budget frequently updating assumptions and the resulting calculations as events become known.

Please let us know if you have any questions or if we can be of assistance.

Sincerely,



Debbie Towne  
Director of Business Services

cc: Denise Cottingham, Business Manager

**Trend Analysis**  
**Tehama eLearning Academy**  
**Unrestricted/Restricted**

	ACTUALS 07/08	ACTUALS 08/09	ACTUALS 09/10	ACTUALS 10/11	ACTUALS 11/12	ACTUALS 12/13	ACTUALS 13/14	2nd INTERIM 14/15
<b>Total Revenue</b>	\$849,963	\$887,041	\$753,973	\$861,822	\$991,363	\$886,715	\$1,161,292	\$1,072,882
<b>Total Expenditures</b>	\$883,814	\$845,309	\$857,148	\$864,723	\$901,606	\$863,283	\$1,029,474	\$1,117,395
<b>Excess (Deficiency) of Revenue &amp; Expense</b>	\$33,851	\$41,732	-\$103,175	-\$2,901	\$89,757	\$23,432	\$131,818	-\$44,513
<b>Total Other Financing Sources/Uses</b>	-\$6,748	-\$7,500	\$28,195	\$14,283	\$5,144	\$6,275		
<b>Change in Fund Balance</b>	<b>-\$40,599</b>	<b>\$34,232</b>	<b>-\$74,980</b>	<b>\$11,382</b>	<b>\$94,901</b>	<b>\$29,707</b>	<b>\$131,818</b>	<b>-\$44,513</b>
<b>Beginning Balance</b>	\$415,122	\$374,523	\$408,755	\$333,774	\$345,156	\$440,057	\$469,764	\$601,582
<b>Audit Adjustment</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Ending Balance</b>	<b>\$374,523</b>	<b>\$408,755</b>	<b>\$333,775</b>	<b>\$345,156</b>	<b>\$440,057</b>	<b>\$469,764</b>	<b>\$601,582</b>	<b>\$557,069</b>
<b>Components of Ending Fund Balance</b>								
Reserve for Economic Uncertainty 9789	\$335,229	\$404,465	\$311,801	\$0	\$0	\$0	\$0	\$0
Restricted/Reserved 9711, 9740, 9760	\$4,290	\$4,290	\$21,973	\$1,000	\$23,105	\$15,053	\$82,741	\$351,378
Assigned 9780	\$35,003	\$0	\$0	\$344,156	\$416,952	\$454,710	\$518,841	\$205,691
Unassigned/Unappropriated 9790	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>CBEDS</b>	110	116	96	127	147	119	127	118
<b>P-2 ADA</b>	92.30	95.13	88.52	113.69	118.63	108.49	121.72	