



BUENA PARK SCHOOL DISTRICT

BOARD BITS

Highlights of the Regular Meeting
of September 14, 2015

2014-2015 UNAUDITED ACTUALS

Mr. Tsunezumi presented an overview of the information presented in the report and indicated the Unaudited Actuals represent the best presentation of the financial data and ending balance position for the year ended June 30, 2015. As part of the 2013-14 State Adopted Budget, the Revenue Limit funding model was replaced with LCFF. LCFF eliminates revenue limits and funds from most State categorical programs including Economic Impact Aid (EIA), Deferred Maintenance, Class Size Reduction, Special Ed Transportation, and Home-to-School Transportation are now folded into LCFF. Inclusive of the above, LCFF revenues for 2014-15 totaled \$37,609,027.

Salary and benefit expenditures totaled \$38,881,617 or 82.8% of General Fund expenditures compared to 84.6% in 2013-14. Non-salary expenditures totaled \$8,083,865 or 17.2% of General Fund expenditures compared to 15.4% in 2013-14. Between 2013-14 and 2014-15 non-salary expenditures increased by \$1,536,270. \$955,862 of this increase was attributable to an increase in restricted non-salary expense with the unrestricted accounting for the remainder. Carryover and deferred income totals and special designations for restricted and unrestricted programs are included in the 2014-15 Unaudited Actual expenses and General Fund balance. Program carryover balances from the 2014-15 year will be reapportioned to the appropriate expenditure categories prior to the 2015-16 First Interim Report. General Fund encroachment was \$5,508,244, including the District's contribution to the Routine Restricted Maintenance Account (RRMA). The sources of repayment for the District's long term debt are from the General Fund and the Special Reserve Fund.

The District reflects an overall General Fund deficit of \$626,892 and an unrestricted deficit of \$751,204. Restricted programs has a surplus of \$124,312. The District ended the 2014-15 fiscal year with a General Fund ending balance of \$5,872,028 comprised of restricted ending balance in the amount of \$1,433,048 and an unrestricted balance of \$4,438,980.

The unrestricted ending fund balance is comprised of \$55,000 in revolving cash and \$1,959,919 in unrestricted designated reserves for Kid Connection, Instructional Materials, and Other Post Employment Benefits under GASB 45. The Designation for Economic Uncertainties for 2014-15 totals \$2,424,061 and at 5.2% of total operating expenditures exceeds the mandated, 3% reserve requirement for economic uncertainty.

RESOLUTION #15-07: TEMPORARY INTERFUND TRANSFERS

The Buena Park School District, in accordance with the provisions of Education Code Section 42603 adopted the following authorization for fiscal year 2015-2016 to temporarily transfer funds between the following funds provided that all transfers are approved by the Superintendent or his designee: Fund 01 – General Fund, Fund 13 – Food Services Fund, Fund 14 – Deferred Maintenance Fund, Fund 25 – Capital Facilities Fund, and Fund 40 – Special Reserve Fund.

RESOLUTION #15-01: GANN LIMIT

Proposition 4, commonly known as the Gann Limit, was adopted by the California electorate in 1979 which added Article XII-B to the California Constitution. This article established maximum appropriation limits for public agencies including school districts. The Governing Board is required by law to provide public notice that the appropriations in the Budget for 2014-15 and 2015-16 fiscal years do not exceed the limitations imposed by Proposition 4.

GENERAL OBLIGATION FUND BOND CLOSURES

The Buena Park School District has determined that the following funds are no longer required for the special purposes as set up by the District when the fund was established and will be closed by September 30, 2015:

- Fund 21-21, General Obligation Bond-1999A
- Fund 21-22, General Obligation Bond-2000A Series B
- Fund 21-23, General Obligation Bond-2001A
- Fund 35-39, School Facilities Proposition 47

CONTRACT/SERVICE AGREEMENT(S)	<p>On behalf of the Buena Park School District, the Governing Board approved the following contract/service agreements:</p> <ul style="list-style-type: none"> • contract #16-18 with OCDE was increased for special education and/or related services for district students with special needs. • contract #15-15 with Ortco, Inc. was increased to include extra work during spring break weekend to complete the rubberized playground surfaces. • the contract period with Atkinson, Andelson, Loya, Rudd & Romo was changed to July 1, 2014 to June 30, 2015 on contract #15-01. • contract #16-03 with Atkinson, Andelson, Loya, Rudd & Romo was changed to reflect a new contract period of July 1, 2015 through June 30, 2016.
OBSOLETE MATERIALS	<p>The Governing approved the sale and disposal of obsolete technology and textbooks in accordance with Board Policy 3270. Staff has determined that the textbooks are outdated and no longer being used by the District and that the technology items are worth no more than \$2,500. Any money received from the sale of surplus property will be deposited in the District General Fund.</p>

NEWS YOU CAN USE	
BEATTY	<ul style="list-style-type: none"> • A huge shout out to Beatty's Leadership Team members Jason Gaw, Cristina Sousa, Nicole Foote, Gil Kim, Sauni Dain, Esther Lee, Kirstin Kim, Roxann Bogart, Rosemary Prichard and John Baudelli for putting together and presenting our annual school report at the Board meeting on 9/14/15. Thank you for always going above and beyond in our efforts to support student success. • Many thanks to Beatty and Emery's Early Literacy TOSAs Rosemary Prichard and Marisa Small for working together to facilitate parent workshops on the Beatty campus. Thank you for showing great team effort to support Buena Park School District parents.
COREY	<ul style="list-style-type: none"> • Thank you to Bryant and Miguel for organizing the storage units. • Welcome back to Marilee Perini from maternity leave. • Thank you to Debbie Vanderwest and Erin McPhillips for ensuring our first inclement weather schedule ran smoothly.
EMERY	<ul style="list-style-type: none"> • Thank you to all staff for a great Back-to-School Night. A special thank you goes out to all staff who volunteered to support families making student Apple IDs for the upcoming iPad deployment.
GILBERT	<ul style="list-style-type: none"> • Gilbert would like to congratulate Irene Castaneda, one of our parents, for being appointed to the BP Library Board of Trustees! Way to go Irene! • A big thank you goes out to Golden State Foods for providing 100 free backpacks to our first grade students full of school supplies to get them off to a great school year. • Gilbert School is thankful for the assistance from Operation School Bell, they provided clothing for more than 50 students in our community at Target, here in Buena Park.
PENDLETON	<ul style="list-style-type: none"> • Thank you to all staff for a successful Back to School Night and iPad Information Night. • Kudos to Anita Thompson for sprucing up Pendleton's Native California Garden.
WHITAKER	<ul style="list-style-type: none"> • A very special thanks goes out to all of our staff that assisted with the iPad information meeting and password registration. The assistance of the technology department was also greatly appreciated. • Congratulations to Brianne Stein for another successful Book Fair. We would also like to thank her for making sure our classes are all equipped with their necessary books. • Whitaker School welcomes Melissa Ross, Harvey Lee, Lyndsey Bone, and Adriana Contreras as new instructional aides at our school.
B.P.J.H.	<ul style="list-style-type: none"> • Welcome aboard new support staff members' Yvonne Agee, Selah Arias, Joanne Lee, Brandon McCovey and Tanya Moreno. • Thank you Karen Musurlian for organizing the Honors Academy fundraiser at Applebee's last Saturday. We had the support of BPJH staff as well as across the district. Families truly enjoyed breakfast with the various teachers in attendance and it was a huge success! • Our deepest condolences to our night custodia Cristina Venegas on the loss of her mother. Our thoughts are with you. • Kudos to Tyler Morgan for organizing the BPJH After-School Sports Program and for Carol Hoffman, Carol Bright, Cedric Reed, and John Luksetich in providing our students with the necessary tools to promote a positive and healthy lifestyle. • We welcome GRIP to BPJH and look forward once again to collaborating with you. Thank you Jodie Reddingius for providing this outstanding resource.
DISTRICT OFFICE	<ul style="list-style-type: none"> • Huge thanks goes to our Technology Department for all their hard work and diligence in rolling out the iPad deployment to 4th-6th grade teachers and students. We are grateful for all of your efforts!