



Santa Barbara SCHOOL DISTRICTS

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Date: September 29, 2009
To: Dr. J. Brian Sarvis, Superintendent
From: Meg Jetté, Director, Fiscal Services
Subject: Approval of Resolution Numbers 2009/10-13, 14, 15, 16 and 17 Authorizing the Closing of the Following Funds: Other Post Employee Benefits in the Secondary District; Warehouse Revolving Funds; Retiree Benefit Funds; State School Lease/Facilities Funds and Self Insurance Funds.

Consent Agenda

Background:

On June 30, 2009 the board approved opening **Other Post Employee Benefit Fund (Fund 20)** in the secondary district. However, our external auditor Nigro, Nigro & White informed the district that this fund will be deleted from the California School Accounting Manual (CSAM) as of 2010; therefore, the fund needs to be closed. These benefits will now be accounted for in a Special Reserve Fund for Other than Capital Outlay (Fund 17).

The **Warehouse Fund (Fund 66)** accounts for all items, excluding child nutrition, in our warehouse. This account needs to be closed because the new store system is unable to connect to a fund other than the General Fund (Fund 01). All balances in the secondary district's fund 66 will be transferred to fund 01 in the secondary district. There is no activity in the elementary district's fund 66 and the fund should have been closed years ago.

The **Retiree Benefit Fund (Fund 71)** accounts for retirees' health and welfare payments that are received on a monthly basis. These payments will now be accounted for in a Special Reserve Fund for Other than Capital Outlay (Fund 17).

The **State School Lease/Facilities Fund (Fund 30)** was primarily used for state apportionments however there are no longer any monies in this fund and therefore should be closed. Both districts have a County School Facilities Fund (Fund 35) that can be used for construction purposes.

The **Self-Insurance Fund (Fund 67)** accounted for Workers' Compensation Claims when the district was self-insured. The districts are now insured through SISC and these funds are no longer needed. The balances will be transferred to its respective district to help offset the 3.4 million in one-time state revenue reductions.

Plan

The Post Employment Fund will be used to account for the districts' annual cost of other post employment benefits.

Fiscal Impact:

None.

Adams Elementary School	Harding Elementary School	Peabody Charter School	Goleta Valley Junior High School	Dos Pueblos High School
Cesar Chavez Charter School	McKinley Elementary School	Roosevelt Elementary School	La Colina Junior High School	La Cuesta Continuation High School
Cleveland Elementary School	Monroe Elementary School	Santa Barbara Charter School	La Cumbre Junior High School	San Marcos High School
Franklin Elementary School	Open Alternative School	Santa Barbara Community Academy	Santa Barbara Junior High School	Santa Barbara High School
		Washington Elementary School		

Recommendation

That the board of education approve resolution numbers 2009/10-13, 14, 15, 16, and 17 authorizing the closing of the following funds: Other Post Employee Benefits in the secondary district; Warehouse Revolving Funds; Retiree Benefit Funds; State School Lease/Facilities Funds and Self Insurance Funds with the county treasurers' office.

Attachment(s)?	X	Yes (if so, please attach)		No	<i>Powerpoint</i>	<i>Ovrhead</i>	<i>Consultant</i>
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Resolution of the Board of Education
of the
Santa Barbara Elementary and Secondary School Districts

To Close a Fund, in accordance with Education Code Section 42840
Retiree Benefit Funds.

Whereas, the Board of Education of the Santa Barbara Elementary and Secondary School Districts are desirous of closing its Retiree Benefit funds 7571 and 8271.

Now, Therefore Be It Resolved, that the Board of Education of the Santa Barbara Elementary and Secondary School Districts hereby requests that the Santa Barbara County Auditor's Office close the Retiree Benefit funds for the Santa Barbara Elementary and Secondary School Districts;

Passed and Adopted this 13th day of October 2009 by the following vote:

Ayes:

Noes:

Absent:

Abstain:

President, Board of Education
Santa Barbara Elementary and
Secondary School Districts

ATTEST:

Clerk/Secretary Board of Education

Resolution of the Board of Education
of the
Santa Barbara Elementary and Secondary School Districts

To Close a Fund, in accordance with Education Code Section 17566
Self-Insurance Funds.

Whereas, the Board of Education of the Santa Barbara Elementary and Secondary School Districts are desirous of closing its Self-Insurance Funds fund 7567 and 8267.

Now, Therefore Be It Resolved, that the Board of Education of the Santa Barbara Elementary and Secondary School Districts hereby requests that the Santa Barbara County Auditor's Office close the Self-Insurance funds for the Santa Barbara Elementary and Secondary School Districts;

Passed and Adopted this 13th day of October 2009 by the following vote:

Ayes:

Noes:

Absent:

Abstain:

President, Board of Education
Santa Barbara Elementary and
Secondary School District

ATTEST:

Clerk/Secretary Board of Education

Resolution of the Board of Education
of the
Santa Barbara Elementary and Secondary School Districts

To Close a Fund, in accordance with Education Code Section 17070.43
State School Lease/Facilities Fund.

Whereas, the Board of Education of the Santa Barbara Elementary and Secondary School Districts is desirous of closing its State School Lease/Facilities fund 7530 and 8230.

Now, Therefore Be It Resolved, that the Board of Education of the Santa Barbara Elementary and Secondary School District hereby requests that the Santa Barbara County Auditor's Office close the State School Lease/Facilities funds for the Santa Barbara Elementary and Secondary School Districts;

Passed and Adopted this 13th day of October 2009 by the following vote:

Ayes:

Noes:

Absent:

Abstain:

President, Board of Education
Santa Barbara Elementary and
Secondary School Districts

ATTEST:

Clerk/Secretary Board of Education

Resolution of the Board of Education
of the
Santa Barbara Secondary School District

To Close a Fund, in accordance with Education Code Section 42840
Post Employment Benefits Fund.

Whereas, the Board of Education of the Santa Barbara Secondary School District is desirous of maintaining a Post Employment Benefits fund 8220.

Now, Therefore Be It Resolved, that the Board of Education of the Santa Barbara Secondary School District hereby requests that the Santa Barbara County Auditor's Office establish a Post Employment Benefits fund for the Santa Barbara Secondary School District;

Passed and Adopted this 13th day of October 2009 by the following vote:

Ayes:

Noes:

Absent:

Abstain:

President, Board of Education
Santa Barbara Secondary
School District

ATTEST:

Clerk/Secretary Board of Education

Resolution of the Board of Education
of the
Santa Barbara Elementary and Secondary School Districts

To Close a Fund, in accordance with Education Code Section 42830
Warehouse Revolving Funds.

Whereas, the Board of Education of the Santa Barbara Elementary and Secondary School Districts are desirous of maintaining a Warehouse Revolving funds 7566 and 8266.

Now, Therefore Be It Resolved, that the Board of Education of the Santa Barbara Elementary and Secondary School Districts hereby requests that the Santa Barbara County Auditor's Office establish a Warehouse Revolving fund for the Santa Barbara Elementary and Secondary School Districts;

Passed and Adopted this 13th day of October 2009 by the following vote:

Ayes:

Noes:

Absent:

Abstain:

President, Board of Education
Santa Barbara Elementary and
Secondary School Districts

ATTEST:

Clerk/Secretary Board of Education