



Audit Committee Meeting

Date: December 7, 2020

Time: 5-6:30pm via Zoom

Facilitator: Pauline Follansbee

In Attendance

Laurie Snowden, Isaiah Roter, Dan Lindheim

Pauline Follansbee, Elizabeth Karam, Ty Alper,

Members absent: Kadijah Brown

Call to order was made by Laurie Snowden and Quorum was established

Approval of Minutes

The minutes from previous meetings were not reviewed or approved. Next meeting to review 2 previous meetings notes.

Public Comments

No public comments

Assistant Superintendent Comments

Pauline had no special comments

New Business – First Interim

Unrestricted and Restricted General Fund:

Pauline Follansbee began the review of the first interim with the budget summary and highlights, variance report and multi-year projections. Special education and Loss Mitigation funding.

Budget Highlights: positive certification (BUSD is still maintaining its required reserves, deficit spending \$1.1M, undesignated fund balance \$2.3M., recession of significant budget reductions at adoption, deferrals of state revenue from 1-3 months. BERRA Parcel Tax Measure included in Funds 01-08 summary.

Special Education: Projected savings at first interim for speech pathology group (spg) costs did not materialize. Cost savings from unfilled position covered most of the increase in cost for spg. Increase cost for mental health based on invoices for services over last 3yrs required increase in total contribution of \$853,849. Cost will be reevaluated at second interim.

MYP: Removal of one-time funding and expenses with flat LCFF funding, deficit spending & increase cost in the out years will require significant ongoing reductions in the out years. Budget adjustment

necessary to balance the budget of \$2.8M in ongoing adjustments in 2021-22 and additional adjustment of \$4.7 in 2022-23.

Next Steps: 2020-21 Second Interim will be presented to the board in March, 2021-22 Budget Cycle begins in January – initial reports indicate that state revenues are larger than projected. Governors’ proposed budget to be released January

Budget advisory committees (SBAC, PAC, EAC, and DELAC) will convene in January to work on the Adopted Budget for 2021-22

LCFF Budget Overview: The LCFF budget overview for parents was created to provide fiscal transparency for stakeholders.

Elizabeth Karam reviewed the LCFF budget overview for parents.

SB 820 requires the template and instructions to include specific revenue and expenditures for 2020-21.

To the greatest extent practicable, the Budget Overview for parents should use language that is understandable and accessible to parents.

All LEAs are required to prominently post their Budget Overview for Parents on the homepage of their internet website along with the Learning Continuity Plan and their LCAP Federal Addendum, as applicable.

Dan asked how did you figure LCFF since kids are not in class? Pauline response was the districts are being held harmless. Ty input, it was not affecting this year’s number. Pauline stated its impact will be felt next year, maintaining ADA from prior year, realize actuals in next year reporting.

Dan felt ADA should have more explanation and more should have been mentioned regarding the COVID-19 impact.

Lori: asked for clarification on pulling funds from the reserve, if hold harmless.

Isaiah; Reduction in ADA don’t have to use it.

Pauline: would use P2 instead when presenting in Oct.

Dan: by April if no one in school, undetermined.

Meeting adjourned at 6:20 pm

March 8, 2021 @ 5-6:30pm - Via Zoom

Action Items

None recorded

1st Interim report can be found @ <https://www.berkeleyschools.net/departments/business-services-division/>