

# **BERKELEY UNIFIED SCHOOL DISTRICT**

**TO:** BSEP Planning and Oversight Committee  
**FROM:** Kathy Fleming, Director of Local Resources and Partnerships  
Rubén Aurelio, Associate Superintendent, Educational Services  
**DATE:** May 10, 2022  
**SUBJECT:** Recommendation for the Close Out of Measure A Carry Over Funds - Second Reading for Approval

## **Background Information**

Funds remaining from BSEP Measure A of 2006 are available for expenditure “on all authorized purposes until exhausted.”<sup>1</sup> Following are the recommendations for the closing out of the Measure A Resources at the end of fiscal year 2021-22. As the final year of Measure E1 nears, it is necessary to close out the Measure A Resources to avoid continued auditing costs and to not carry any Measure A balances into the next measure.

## **Measure A Carry Over Close Out Plan**

Table 1 shows the Measure A Resources which includes the projected ending fund balance as of the 2021-22 2nd Interim Report dated January 31, 2022. At the close of the fiscal year 2021-22, ending balances for each Measure A Resource will be determined. At that time, any Measure A resource with a positive ending fund balance will receive expenses from their corresponding Measure E1 counterpart to reduce their final ending balance to zero.

As a result, the Measure E1 fund balances will increase by the amount of the transferred expenses.

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<sup>1</sup> BSEP Measure A of 2006, 4.B.

Table 1. 2021-22 2nd Interim Report 1/31/22

2nd Interim 2021-22	Class size Reduction	School Site Programs	Music/VAPA	Public Info, Translation and P&O Support	Professional Development	Program Evaluation	Parent Outreach	Libraries
	0841	0852	0853	0854	0855	0856	0857	0860
<b>Revenue</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Expense</b>								
Deferred Maintenance	\$ -	\$ -	\$ 190,000	\$ -	\$ -	\$ -	\$ -	\$ -
Staffing	\$ -	\$ -	\$ -	\$ 161,998	\$ -	\$ -	\$ -	\$ -
Supplies and Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ 80,000
Conferences	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ -
Cell Phone Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ -
Printing and Mailing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ -
Contracted Services	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ 5,800	\$ -
Unallocated Reserve	\$ -	\$ -	\$ -	\$ 1,200	\$ -	\$ -	\$ -	\$ -
Indirect Cost	\$ -	\$ -	\$ 10,298	\$ -	\$ -	\$ -	\$ 1,182	\$ 4,339
<b>Total Expenditures</b>	\$ -	\$ -	\$ 200,298	\$ 213,198	\$ -	\$ -	\$ 22,982	\$ 84,339
<b>Net Change to Fund Balance</b>	\$ -	\$ -	\$ (200,298)	\$ (213,198)	\$ -	\$ -	\$ (22,982)	\$ (84,339)
<b>Beginning Fund Balance</b>	\$ 171,144	\$ 187,501	\$ 216,686	\$ 219,751	\$ 52,057	\$ 19,106	\$ 75,145	\$ 162,613
Net Increase/(Decrease) in Fund Balance	\$ -	\$ -	\$ (200,298)	\$ (213,198)	\$ -	\$ -	\$ (22,982)	\$ (84,339)
<b>Ending Fund Balance</b>	<b>\$ 171,144</b>	<b>\$ 187,501</b>	<b>\$ 16,388</b>	<b>\$ 6,553</b>	<b>\$ 52,057</b>	<b>\$ 19,106</b>	<b>\$ 52,163</b>	<b>\$ 78,274</b>