

BSEP PLANNING & OVERSIGHT COMMITTEE MINUTES
December 12, 2017

Rabinowitz reported that Berkeley High held its second BSEP meeting the previous day, and they had discussed the rubric for the BSEP funding application process. Beery explained that at Berkeley High, BSEP site funds are administered differently from other schools due to the amount they receive (approximately \$700K) and because the School Site Council also has to focus on

BSEP P&O Committee Minutes 12-12-17

Nitschke noted that his department had very minor budget variances. The big difference is because of how classified and certificated staff are paid. It is relatively easy to budget classified staff because of regular, scheduled salary scales, and much harder with teachers who may be hired at any stage on a wider pay continuum. Also, budgeting for pension funds is changing and the BSEP fund takes the hit for that as well.

The Technology department achieved all SMART Goals:

Lots of one-time money was used to push technology out into classes using a three-pronged approach, which required buy-in by the schools, teachers, and

Translation services for the district (that are not handed by the district translator) are accessed through the services of Language Line, which offers almost instantaneous phone translation. The main languages used last year were: Spanish, Arabic, Ethiopian, Daru, Pashtu, Vietnamese and Cambodian.

13. Presentation of the BSEP Audit for 2015-16

Elizabeth Karam, Senior Budget Analyst

Karam presented the results of the BSEP Audit for the year 2015 - 2016

Handouts of the Financial Audit and the Performance Audit were distributed.

BSEP determines whether the terms of the measure were adhered to.

Perez mentioned that the audits have consistently been very good.

These are reports of an independent auditor and are pro forma.

Financial Audit

In looking at the financial audit, the most important thing is on page 2 and is the opinion, which states that the financial statements are correct and adhere to accepted standards in the US.

The audit verified that BSEP funds are Separate from General Fund (GF) and are tracked in separate resources in accordance with the measure.

The Balance Sheet lists the Assets and Liabilities. Balance Sheet should read Assets = Liabilities + Fund Balances (not Equity as on a commercial Balance Sheet).

The Balance Sheet lists Cash and Receivable and payables for all the discrete resources
000 some are combined.

Revenue Expense lists how the moneys were spent for each resource.

BSEP must maintain a 3% reserve.

Karam then explained how to read the reports.

Karam noted that not all of the balance can be used or may already be committed.

Karam explained how to reduce a fund balance by having expenses be greater than revenue.

Karam noted that some of the figures are estimated because of when funds actually come in.

In the Summary, there were no Audit Findings. Beery added that these audits should give confidence to voters that the fund is properly run.

Performance Audit

The auditor reported that BSEP met requirements of Measure A of 2006 (which expired in the 2016-17 fiscal year).

Karam noted that the report describes the methodology of the audit, etc.

14. Superintendent's Budget Advisory Committee Update

Natasha Beery

BUSD is now in a period of belt-tightening, as we are entering a period of flat funding with increasing costs. , and tough decisions will need to be made.

Once the G Budget is released in January, the District will know more about exactly what might be possible. Beery will send out statistics on our ranking with respect to the state and country as a whole.

If we have to cut, outcry about the value of programs. We are not in this situation because of fiscal

There was further discussion on whether and how fund balances could help fill shortfalls.

15. Elections: (Co-) Chair