



UPDATES

BUSINESS SERVICES

To:	Dr. Kyla Johnson Trammell, Superintendent
From:	Lisa Grant-Dawson, Chief Business Officer
Subject:	Alameda County Office of Education, Lack of Ongoing Concern Removal Requirements Board Summary

<p>Purpose</p>	<p>The Purpose of this memo is to provide a consistent messaging space for the District to summarize the updates to the 17 Conditions required by the District as a condition of the removal of the Lack of Going Concern designation. These requirements were listed on the Mar 31, 2022 Second Interim Budget Report to the Governing Board and simultaneously responding to the Board’s letter responding to the County Superintendent and requested the release of the Lack of Going Concern designation. Superintendent Monroe stated in her letter, “ With the most recent Governing Board actions supporting OUSD’s Budget projections, and the OUSD staff directed to implement the detailed budget balancing solutions, I am willing to remove the Lack of Going Concern determination effective immediately. However, in order to avoid a Lack of Going Concern designation in the future, the following conditions are required to be met over the next 12 months.”</p> <p>This memo any associated outstanding items will be provided at every board meeting and weekly board memo under the Superintendent’s Report until these conditions are met. Due to the wide range of conditions and various deadlines or points of development, The District developed the following Tracker to help condense and align the tasks accordingly and in conjunction with the existing tasks and or actions required for this work and the communication and updates therein, many which are already in existence to include oversight committee interface.</p> <p>Not all of the conditions require a Board update at every board meeting, but one in particular was cited as follows: Budget Development Item 2 - The District staff must present budget adjustment progress reports to the OUSD Governing Board and ACOE at every regularly scheduled Board meeting from April 2022 through June 2023.</p>
<p>April 27</p>	<p>On January 26, 2022, the District recommended and the board approved \$40.1M. An additional \$9.2M was identified, but unable to be presented for approval until the budget development process for school sites was completed. The status of identifying and implementing the \$40.1M adjustments as of April 20, 2022 is \$25.846M (64% Implemented). As of Second Interim, \$18.4M (45% Implemented) was included in the Current and Multi-Year Projection. Since that time the details of positions and reduction of positions in the Escape Business System Has Occurred. All source citations are noted in our work product. Additional work remains to be completed, but is in progress as the District is continuing to identify, implement, and reconcile which building the final budget.</p> <p>The document labeled 2021-22 Budget Adjustments Reconciliation and Implementation Status identifies the items included in the budget adjustments.</p>
<p>May 11</p>	<p>The status of identifying and implementing the \$40.1M adjustments as of April 20, 2022 is \$25.846M (64% Implemented). As of Second Interim, \$18.4M (45% Implemented) was included in the Current and Multi-Year Projection. The District is reviewing its early draft and LCAP budgets to continue the next steps of reconciling and assigning the final components of the reductions and adjustments to the budget and how it impacts funding. The percentage change will be updated within the week and by the May 25, 2022 update.</p> <p>The document labeled 2021-22 Budget Adjustments Reconciliation and Implementation Status identifies the items included in the budget adjustments.</p>

May 25

May 25, 2022