

**BERKELEY UNIFIED SCHOOL DISTRICT**  
Berkeley, California

**MEASURE BB OF 2000 FUND**  
**PERFORMANCE AUDIT**  
June 30, 2013

BERKELEY UNIFIED SCHOOL DISTRICT  
Berkeley, California

MEASURE BB OF 2000 FUND  
PERFORMANCE AUDIT  
June 30, 2013

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## INDEPENDENT AUDITOR'S REPORT

Board of Trustees  
Berkeley Unified School District  
Berkeley, California

We have conducted a performance audit of Berkeley Unified School District Measure BB funds for the year ended June 30, 2013.

We conducted our performance audit in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusion based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our conclusions based on our audit objectives.

Our audit was limited to the objectives listed on page 3 of this report which included determining that the District expended Measure BB funds for the year ended June 30, 2013 only for the purposes approved by the voters, in accordance with the requirements of the published election materials specifying the intended use of Measure BB proceeds. Management is responsible for Berkeley Unified School District's compliance with those requirements.

Solely to assist us in planning and performing our performance audit, we obtained an understanding of the internal controls of Berkeley Unified School District to determine if internal controls were adequate to help ensure the District's compliance with the requirements of the published election materials specifying the intended use of Measure BB proceeds. Accordingly, we do not express any assurance on the internal controls.

The results of our procedures indicated that, in all significant respects, Berkeley Unified School District expended BB funds for the year ended June 30, 2013 only for the purposes approved by the voters, in accordance with the requirements of the published election materials specifying the intended use of Measure BB proceeds.



Crowe Horwath LLP

Sacramento, California  
February 4, 2014

BERKELEY UNIFIED SCHOOL DISTRICT  
MEASURE BB OF 2000 FUND  
BACKGROUND INFORMATION

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**SUMMARY**

1. Measure BB was authorized by an election of the registered voters of Berkeley Unified School District. Measure BB was approved to provide essential maintenance of school building grounds by collecting taxes of 4.50 cents per square foot on residential property and 6.75 cents per square foot on commercial property for a period of 12 years. These rates may be adjusted for inflation every year.
2. Total proceeds from parcel taxes for Measure BB were \$5,626,234 for the year ended June 30, 2013.
3. For the fiscal year ending June 30, 2013, the District recorded expenditures of Measure BB parcel tax revenues of \$5,372,853.

BERKELEY UNIFIED SCHOOL DISTRICT  
MEASURE BB OF 2000 FUND  
OBJECTIVES, SCOPE, METHODOLOGY AND CONCLUSIONS

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**OBJECTIVES**

The objective of our performance audit was to determine that the District expended Measure BB funds for the year ended June 30, 2013 only for the purposes approved by the voters, in accordance with the requirements of the published election materials specifying the intended use of Measure BB proceeds.

**SCOPE**

The District provided to us a list of all Measure BB expenditures for the year ended June 30, 2013 (the "List"). An approximate total of 6,500 transactions were identified, representing \$5,372,853 in expenditures for the year ended June 30, 2013.

**METHODOLOGY**

1. Verified that the expenditures of the List were accounted for separately in the accounting records of the District.
2. Verified that the net revenues received from the parcel taxes were deposited in total into the District's Measure BB Fund.
3. Tested a sample of 50 individual expenditures, totaling \$323,740 of the List. Testing was performed to ensure that such expenditures were spent in accordance with the scope of the published election materials specifying the intended use of proceeds for the Measure.

**CONCLUSIONS**

The results of our procedures indicated that, in all significant respects, Berkeley Unified School District expended Measure BB funds for the year ended June 30, 2013 only for the purposes approved by the voters, in accordance with the requirements of the published election materials specifying the intended use of Measure BB proceeds.