

## Citizens' Bond Oversight Committee Annual Report 2022

The Construction Bond Oversight Committee for Measure I was appointed by the Board on September 27, 2017. Since the passage of Measure G a new committee was created on December 9, 2020 to review Measures G, I and AA.

### Membership:

| Name                               | Category  | Term                |
|------------------------------------|---|---------------------|
| <b>Wade Skeels<br/>(Secretary)</b> | Active Member in a Bona Fide Taxpayer's                                       | December 2020-2022  |
| <b>Carla Schneiderman</b>          | Senior Citizens Organization  | December 2020- 2022 |
| <b>Ken Berland</b>                 | Parent of child and an Active Member in a Parent- Teacher Organization        | February 2021-2023  |
| <b>Alejandro Pimentel</b>          | At-Large  | December 2020-2022  |
| <b>Damian Park (Chair)</b>         | At-Large  | December 2020-2022  |
| Vacant                             | Parent of Child enrolled in the District                                      |                     |
| Vacant                             | Business organization representing the business community within the District |                     |

**Vacancies:** one of the vacant positions resulted from our previous chair stepping down in March 2022, while the other vacancy has existed since at least 2020.

**The purpose of the CBOC:** The [Education Code](#) asks us to

- 1) Ensure expenditures are only for projects listed in the Measure
- 2) Ensure expenditures aren't for salaries

And we may

- 3) Review efforts by the district to maximize bond revenues
- 4) Review audits
- 5) Review deferred maintenance plans
- 6) Inspect grounds

Our primary method of determining compliance with requirements 1 and 2 above is through the financial and performance audits:

### Audits

The CBOC believes the Berkeley Unified School District is in compliance with requirements of Proposition 39. The reports prepared by the District were audited and District procedures deemed in compliance. As they say in the audits, however, they base their conclusions on only a sample of the paperwork.

Audit Details (see the May 24th packet for the full audits:

<https://www.berkeleyschools.net/departments/facilities/measure-i-bond-citizens-oversight-committee/> )

- Measure G: June 30, 2021, Performance Audit:
  - A total of \$4,436,003 in expenditures for the year ended June 30, 2021
  - Selected a sample of 15 expenditures totaling \$2,686,479 from the population of Measure G expenditures. ...Verified that the sampled expenditures were used for the construction, rehabilitation, or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of real property for school facilities and that funds were not spent for salaries or other administrative expenses not authorized by Proposition 39.
- Measure I: June 30, 2021, Performance Audit:
  - A total of \$39,359,778 in payroll and non-payroll expenditures for the year ended June 30, 2021 were identified. Selected a combined sample of 26 payroll and non-payroll expenditures totaling \$20,452,961 from the population of Measure I expenditures...Verified that the sampled expenditures were used for the construction, rehabilitation, or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of real property for school facilities and that funds were not spent for salaries or other administrative expenses not authorized by Proposition 39.
- Measure G: June 30, 2021, Financial Audit:
  - What do we learn here?
- Measure I: June 30, 2021, Financial Audit:
  - What do we learn here?

We further note that the auditors obtained (what actually? ) for a sample of expenditures to ensure compliance with the minimum requirements of Article XIII A.

The CBOC has **not** reviewed the effectiveness of expenditures despite the temptation to do so. To provide more assurance that all expenditures were effectively spent on Bond Funds, we may want to consider recommending an 'effectiveness and results' audit in subsequent years, provided the expense for such an audit isn't exorbitant.

In addition to the above, our 2021 accomplishments also include:

- The CBOC toured the new Oxford Elementary Campus
- We reviewed and edited our bylaws, updating the wording and clarifying the roles of Secretary and Chair.
- We published [CBOC: Guidelines](#) to help us and future CBOCs understand their role.
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### Issues of Concern

- Oxford campus community integration
  - While campus opened in Fall of 2020, the community playground is still not open to the community. The city deserves \_\_\_% of the blame and the rest lies with the district.
- The difficulty tracking expenditures across time without a spreadsheet.
  - We are handed spreadsheets with change orders and expenditures, but without a single document that we can annotate at meetings and which can track expenditures, we have no easy way of reporting our findings from the past year nor of providing effective oversight. Hopefully this will be rectified in the upcoming year.

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Berkeley Unified School District