

BERKELEY UNIFIED SCHOOL DISTRICT
MEASURE A OF 2006
"BERKELEY SCHOOLS EXCELLENCE PROGRAM"
PERFORMANCE AUDIT
June 30, 2022

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INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Berkeley Unified School District
Berkeley, California

We have conducted a performance audit of the Berkeley Unified School District Measure A of 2006, "Berkeley Schools Excellence Program" for the year ended June 30, 2022.

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 A of 2006 funds for the year ended June 30, 2022 only for the purposes approved by the voters, in accordance with the requirements of the published election materials specifying the intended use of Measure A of 2006 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 the audit procedures that are appropriate for the purpose of providing a conclusion on the District's compliance with the requirements of the published election materials specifying the intended use of Measure A of 2006 Bond proceeds, but not for the purpose of expressing an opinion on the effectiveness of internal control. Accordingly, we do not express any assurance on the internal control.

The results of our procedures indicated that, in all significant respects, Berkeley Unified School District expended Measure A of 2006 funds for the year ended June 30, 2022 only for the purposes approved by the voters, in accordance with the requirements of the published election materials specifying the intended use of Measure A of 2006 proceeds.

Crowe LLP
Crowe LLP

Sacramento, California
April 18, 2023

BERKELEY UNIFIED SCHOOL DISTRICT
MEASURE A OF 2006
"BERKELEY SCHOOLS EXCELLENCE PROGRAM"
BACKGROUND INFORMATION

SUMMARY

1. Measure A of 2006 was authorized by an election of the registered voters of Berkeley Unified School District to support the quality of public education. Measure A of 2006 authorizes the collection of taxes of 22.80 cents per square foot on residential property, 34.36 cents per square foot on commercial property and \$50.00 for unimproved parcels, for a period of 10 years, beginning with the 2007-08 tax year. These rates may be adjusted for inflation every year. The funds raised are to be used for class size reduction, libraries, visual and performing arts programs, teacher training and academic support.
2. There were no net proceeds from parcel taxes for Measure A of 2006 for the fiscal year ending June 30, 2022. The year ended June 30, 2018 was the final authorized year for Measure A of 2006, and no future proceeds are expected. Activity for the year ended June 30, 2022 reflects the use of previous tax proceeds received during prior fiscal years.
3. For the fiscal year ending June 30, 2022, the District recorded expenditures and indirect cost transfers out of Measure A parcel tax revenues totaling \$338,352.

BERKELEY UNIFIED SCHOOL DISTRICT
MEASURE A OF 2006
"BERKELEY SCHOOLS EXCELLENCE PROGRAM"
OBJECTIVES, SCOPE, METHODOLOGY AND CONCLUSIONS

OBJECTIVES

The objective of our performance audit was to determine that the District expended Measure A of 2006 funds for the year ended June 30, 2022 only for the purposes approved by the voters, in accordance with the requirements of the published election materials specifying the intended use of Measure A of 2006 proceeds.

SCOPE

The District provided to us a list of all Measure A of 2006 expenditures for the year ended June 30, 2022 (the "List"). A total of \$330,258 in expenditures, and \$8,094 in indirect cost transfers for the year ended June 30, 2022, were identified.

METHODOLOGY

1. Verified that the expenditures of the Fund 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 A of 2006 Fund.
3. Tested District calculations of Student Enrollment, Teacher FTE's and Teacher Compensation on the schedules supporting the transfer to the General Fund.
4. Selected a sample of 10 non-payroll individual expenditures totaling \$78,482 and 10 payroll expenditures totaling \$122,394. Tested expenditures of each Resource Code ensuring that such expenditures were spent in accordance with the scope of the published material specifying the intended use of proceeds for Measure A of 2006.

CONCLUSION

The results of our procedures indicated that, in all significant respects, Berkeley Unified School District expended Measure A of 2006 funds for the year ended June 30, 2022 only for the purposes approved by the voters, in accordance with the requirements of the published election materials specifying the intended use of Measure A of 2006 proceeds.