Berkeley

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Berkeley Unified

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School District

MEASURE A Of 2006 “BERKELEY SCHOOLS EXCELLENCE PROGRAM”

FINANCIAL STATEMENTS AND
PERFORMANCE AUDIT

JUNE 30, 2014

BERKELEY UNIFIED SCHOOL DISTRICT Berkeley,

BERKELEY UNIHED SCHOOL DISTRICT BerkeIey. California

MEASURE A OF 2006

BERKELEY SCHOOLS EXCELLENCE PROGRAM PERFORMANCE AUDIT
June 30, 2014

CONTENT

REPORT OF INDEPENDENT AUDITORS 1

BACKGROUND:

SUMMARY 2

PERFORMANCE AUDIT:

OBJECTIVES 3

SCOPE 3

METHODOLOGY 3

CONCLUSION 3

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REPORT OF INDEPENDENT AUDITORS

Board of Trustees
Berkeley Unified School District
Berkeley,

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. Total proceeds from parcel taxes for Measure A of 2006 were $25,162,271 for the fiscal year ending
June 30, 2014.

3. For fiscal year ending June 30, 2014, $12,688,646 of Measure A parcel tax revenue was transferred
to the District’s unrestricted General Fund, for Class Size Reduction purposes, and release time for
music.

4. For the fiscal year ending June 30. 2014, the District recorded expenditures of Measure A parcel tax
revenues of $10,915,473.

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BERKELEY UNIFIED SCHOOL DISTRICT Berkeley. California

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BERKELEY UNIFIED SCHOOL DISTRICT Berkeley, Cahfornia

MEASURE A OF 2006
“BERKELEY SCHOOLS EXCELLENCE PROGRAM’

FINANCIAL STATEMENTS
June 30, 2014

CONTENTS

INDEPENDENT AUDITOR’S REPORT 1

FINANCIAL SECTION:

BALANCE SHEET 3

STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND
BALANCE 4

NOTES TO FINANCIAL STATEMENTS 5

OTHER INDEPENDENT AUDITOR’S REPORTS:

INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENTAUDITING STANDARDS 8

FINDINGS AND RECOMMENDATIONS:

SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS 10

SCHEDULE OF PRIOR YEAR AUDIT FINDINGS AND

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INDEPENDENT AUDITOR S REPORT

Board of Trustees
Berkeley Unified School District
Berkeley California

Report on the Financial Statements

We have audited the accompanying financial

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Berkeley Unified School District’s Measure A of 2006 as of June 30. 2014. and the changes in financial position for the year then

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BERKELEY UNIFIED SCHOOL DISTRICT

MEASURE

A OF 2006 FUND

BALANCE SHEET

June 30. 2014

Professional

Development.

Educational
Public Program

Information Evaluation Parent

Visual and Planning and Outreach
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BERKELEY UNIFIED SCHOOL DISTRICT

MEASURE A OF 2006 FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE

For the Year Ended June 30, 2014

Professional

Development,

Educational
Public Program

Information Evaluation Parent

Visual and Planning and Outreach
Unrestricted School Performing and Technology and

General Class Size Discretionary Arts Oversight for Schools Translation School

Education Reduction Funds Programs Committee Resource Services Libraries Total

Resource Resource Resource Resource Resource 0855 Resource Resource Measure A

0000 0841 0852 0853 0854 0856/0862 0857 0860 of 2006

Revenues:

Special taxes $ 447,764 S 15.984.697 $ 2.482.472 $ 1.513.702 $ 494,271 $ 2.180.731 $ 302,740 S 1755.894 $ 25,162,271

interest 19.939 -

- 19939

Other local revenue

- 538 - - 36 45 619
Contribution to unrestricted

General Fund (12,688,646) - (412,448). (13,101,094)

Total revenues 467,703 3,296,051 2,483,010 1,101254 494,271 2,180,731 302,776 1,755.939 12,081,735

Expenditures:

Certificated salaries - 2,062,500 812,700 706,742 - 889,735

BERKELEY UNIFIED SCHOOL DISTRICT MEASURE A OF 2006 FUND
NOTES TO FINANCIAL STATEMENTS

BERKELEY UNIFIED SCHOOL DISTRICT MEASURE A OF 2006 FUND
NOTES TO FINANCIAL STATEMENTS

June 30, 2014

NOTE 2— CASH AND INVESTMENTS

Cash and investments held on behalf of the Fund of Berkeley Unified School District consist of deposits in the County of Alameda Treasury.

Cash in County Treasu: In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the Alameda County Treasury. The County pools and invests the cash These pooled funds are carried at cost which approximates fair value. Interest earned is deposited monthly into participating funds. Any investment

BERKELEY UNIFIED SCHOOL DISTRICT MEASURE A OF 2006 FUND
NOTES TO FINANCIAL STATEMENTS June 30. 2014

NOTE 3—FUND BALANCE (Continued)

While GASB Cod. Sec. 1300 and 1800 do not require districts to establish a minimum fund balance policy or a stabilization arrangement, GASB Cod. Sec. 1300 and 1800 do require the disclosure of a minimum fund balance policy and stabilization arrangements, if they have been adopted by the Board of Trustees. At June 30, 2014, the District has not established a minimum fund balance policy nor has it established a stabilization arrangement.

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Compliance and Other Matters

As pail of obtaining reasonable assurance about whether the Districts Measure A of 2006 financial statements are free of material misstatement, we performed tests of the Measure A of 2006 compliance with certain provisions of laws, regulations. contracts. and grant agreements. noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However. providing an opinion on compliance with those provisions was not an. obiective of our audit and. accordingly. we do not express such an opinion The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity’s internal control or on compliance for the Measure A of 2006. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity’s internal control and compliance for the Measure A of 2006 Accordingly.

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BERKELEY UNIFIED SCHOOL DISTRICT MEASURE A OF 2006
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS For the Year Ended June 30. 2014

No matters were reported.

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BERKELEY UNIFIED SCHOOL DISTRICT MEASURE A OF 2006
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS AND QUESTIONED COSTS For the Year Ended June 30. 2014

No matters were reported.

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