

## **Oak Park Citizens' Oversight Committee 2012-13 Fiscal Year Annual Report on Measure C (Parcel Tax)**

### **Background**

On June 3, 2008 Oak Park voters approved Measure C (the "Measure") by more than the required two-thirds majority. Measure C authorized, for eight years commencing July 1, 2009, an annual \$197 parcel tax to raise funds for the Oak Park Unified School District (the "District"). Measure C was a renewal of a previous, five-year, \$197 annual per parcel tax originally approved by the voters in 2004. Per Measure C, proceeds of the 2008 parcel tax are to be specifically used to provide financial support to school programs as follows:

- To protect neighborhood schools' academic excellence
- To enhance student success
- To reduce impacts of State budget cuts
- To help retain qualified teachers
- To limit class size increases
- To provide up-to-date instructional materials
- To preserve academic programs

In order to provide tax relief to senior citizens, any parcel owned and occupied by a person 65 years of age or older is exempt from the parcel tax upon proper application to the District.

An accountability provision in the ballot measure requires the School Board of Trustees to establish an independent Citizens' Oversight Committee (the "Committee") to ensure that proceeds of the parcel tax are spent wisely and only for the purposes named in the Measure.

### **Oversight Committee Purpose**

The Committee is charged with the following purposes:

1. To promptly alert the public to any waste or improper expenditure of school parcel tax money.
2. To inform the public concerning the expenditure of parcel tax revenues.
3. To ensure that parcel tax revenues are expended only for the purposes described in Resolution Number 08-01 which authorized the June, 2008 Measure C Parcel Tax election.

During the period September 2013 through May 2014 and within these parameters the Committee performed its functions for the Fiscal Year ending June 30, 2013.

### **Annual Audits**

The Superintendent of the District shall cause a report to be filed with the Board of Trustees no later than December 31 of each year stating (1) the amount of parcel tax revenues received and expended in such year, and (2) the status of any projects or description of any programs funded from proceeds of the tax.

**Committee Findings**

The Oak Park Unified School District's Citizens' Oversight Committee met on September 11, 2013, and January 28, April 3, and May 7, 2014.

The Committee received a review of the annual audit conducted by Christy White Accountancy Corporation, an independent CPA firm. The firm found no irregularities in the District's financial audit of which the parcel tax is part. The Committee finds the District to be in compliance with the requirements of the Parcel Tax Resolution for the Fiscal Year 2012-2013. The Committee's findings are as follows:

The Oak Park Unified School District received \$909,669.56 in parcel tax funds for Fiscal Year 2012-13, an increase of \$9,767.04 from Fiscal year 2011-12. An ending deficit balance brought forward from the 2011-12 Fiscal Year totaled (\$739.87). Permissible expenditures totaled \$890,520.94 for a June 30, 2013 ending balance of \$18,408.75.

The 2012-13 funds were expended as follows:

\$510,837.83 for elementary school salaries supporting class size reduction (Six Full-Time-Equivalent (FTE) teachers).

\$170,200.36 for middle school salaries supporting class size reduction in Math and Social studies (Two FTE teachers).

\$209,482.75 for high school salaries supporting class size reduction in Math, Science, and English (Two FTE teachers).

Reports related to the Citizens' Oversight Committee are within the website for the Oak Park Unified School District: [www.oakparkusd.org](http://www.oakparkusd.org).

Report prepared by Ron Movich  
May 2014

Respectfully submitted,

**OAK PARK CITIZENS' OVERSIGHT COMMITTEE**

**Committee Members**

Carl Belichesky  
Jim Faul  
Steven Golove  
Ronald Movich  
Daniel Perini, Chair  
Sherwin Samuels

Michael Schneider  
Marc Shapiro  
Vance Taylor  
Shary Trux  
Jason Wilburn  
Helene Winston