Los Gatos – Saratoga Union High School District

Annual Report of the Parcel Tax Oversight Committee 2013-2014
October 21, 2014

The Annual Report of the Parcel Tax Oversight Committee (PTOC) to the citizens of the Los Gatos - Saratoga Union High School District is required by law in the language of Measure A, passed by the voters on May 3, 2011. "The Committee’s charge is to review and report on the expenditure of Measure A Parcel Tax revenue and to ensure said revenue is expended in accordance with the stated purposes of the Measure A Parcel Tax:

1. Provide support for core academic programs, such as math, science and English;
2. Attract and retain highly qualified teachers;
3. Maintain college and career preparation programs;
4. Provide classroom materials such as books and science laboratory equipment."

The Committee shall be composed of a minimum of 5 and maximum of 7 with the following community representation: one member from a business organization, one active in a senior citizens organization, one a member of the League of Woman Voters, one a parent or guardian of a child enrolled in the District and active in a parent-teacher organization.

A maximum of two members of the Board of Trustees, the Superintendent and the CBO may attend regular meetings but shall not be considered a voting member of the committee. Members must live or work within the boundaries of the District, may not be an employee, official, vendor, contractor or consultant of the District and members shall be subject to prohibitions regarding incompatibility of office pursuant to Government Code sections 1125-1129 and financial interest in contracts pursuant to Government Code Sections 1090-1099.

The Committee was established in May of 2012. All Committee meetings subject to the Brown Act will be held in a fully-accessible District facility. The Committee shall meet at least two times per year. Committee members shall be available to attend the Board of Trustees meetings when reports relating to the parcel tax measure are presented.

Specific duties of the Committee are to receive and review expenditure reports produced by the District to ensure that parcel tax revenue was spent in accordance with the purposes set forth in Measure A, prepare and present to the Board, in open session, an annual report which will include a statement indicating whether the expenditures were in accordance with Measure A and provide a summary of the Committee’s
proceeding for the preceding year and identify a member to attend meetings of the District's Budget Advisory Committee.

Committee Proceedings:

The Committee held regular meetings on August 21, 2013, October 3, 2013, April 4, 2014, August 14, 2014 and September 22, 2014. A quorum was established at all meetings. At the August 14th meeting the formation of an Ad Hoc committee to draft the PTOC 2013-2014 Annual Report was approved. The Ad Hoc committee met on August 29, 2014.

The Committee consists of seven members and their term status and expiration dates are noted below:

- **Stephen Beck**: At Large Community Member/Parent: Second term/exp. 2016
- **Shirley Cantu**: Senior Citizen Group: Second term/exp. 2015
- **Rob Gelpman**: New Millennium Foundation-District Support Group/Parent: First term/exp. 2015
- **Ron Jones**: SHS School Site Council-District Support Group/Parent: First term/exp. 2015
- **Roger Mason**: Chamber of Commerce- Business Organization: Second term/exp. 2015
- **Joanie Silberstein**: At Large Community Member: Second term/exp. 2016
- **Dr. Terry Zaccone**: League of Woman Voters: Second term/exp. 2016

The following officers were elected at the September 22, 2014 meeting and will serve during the 2014-2015 school year:

- **Chair**: Roger Mason
- **Vice-Chair**: Terry Zaccone
- **Secretary**: Ron Jones

Roger Mason was identified as the member who will attend the meetings of the District’s Budget Advisory Committee.

At the April meeting the committee was able to review the proposed expenditures of Measure A being recommended for funding by the Board of Trustees. The 2013-2014 emphasis is on support for core academic programs by maintaining lower class sizes and attracting and maintaining highly qualified teachers.

The Ad Hoc Annual Report Committee, established on August 14th, 2014, met on August 29, 2014 at the district office. Committee members are Stephen Beck, Joanie Silberstein and Dr. Terry Zaccone. Their draft report was submitted to the full Committee on
September 22, 2014. The final version of the Annual Report was approved at that meeting for submission to the Board of Trustees on October 21, 2014.

Vavrinek, Trine, Day & Co., LLP, the district's independent auditor, will certify the parcel tax expenditures during the annual district's independent audit. This audit report will be available for public review.

**Financial Summary**

*Income:* The following chart displays the parcel tax income. The total amount collected in 2013-14 was $974,961 (compared to $946,810 in 2012-2013). A one percent (1%) county administrative fee was charged for the cost of collecting and disseminating the parcel tax. Additionally, reimbursement was given to property owners when changes were necessary.
2013-14 Parcel Tax Expenditures

* Note: 2013-2014 parcel tax staffing allocation enabled LGSUHSD to add a total of 8.4 in Certificated FTE (Full Time Employees). This includes 3.6 FTE for 9th grade English and math.
  - Total LGHS FTE = 4.8
  - Total SHS FTE = 3.6
  - LGHS 9th Grade English and Math FTE = 2.0
  - SHS 9th Grade English and Math FTE = 1.6

Committee Findings

The Committee finds that the District’s Measure A expenditures were in accordance with its stated purposes.

The Committee would like to thank the transparent participation of the District in providing us with the necessary and requested information which allows the Committee to responsibly monitor expenditures. The Committee would like to thank Board Representatives Ms. Michele van Zuiden and Mr. Doug Ramezane for their participation. The Committee Chair would like to thank the all-volunteer members for their expertise and thoughtful involvement.
The 2013-2014 Annual Report of the Parcel Tax Oversight Committee is respectfully submitted:

The Members of Parcel Tax Oversight Committee

Mr. Stephen Beck

Ms. Shirley Cantu

Mr. Rob Gelpman

Mr. Ron Jones

Mr. Roger Mason

Ms. Joanie Silberstein

Dr. Terry Zaccone