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 and renewed, through 2025, by voters on May 3, 2016. “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 member active in a senior citizens organization, one member from the League of Women Voters, one member a parent or guardian of a child enrolled in the District and one member 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 proceedings for the preceding year and identify a member to attend meetings of the District’s Budget Advisory Committee.
The Committee consists of seven members and their term status and expiration dates are noted below:

<table>
<thead>
<tr>
<th>Name</th>
<th>Term</th>
</tr>
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<tbody>
<tr>
<td>Anh Kwa</td>
<td>July 1, 2018 – June 30, 2020</td>
</tr>
<tr>
<td>League of Women Voters</td>
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<tr>
<td>Chris Miller</td>
<td>July 1, 2017 – June 30, 2019</td>
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<tr>
<td>At Large Community Member</td>
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<tr>
<td>Mark Weiner</td>
<td>July 1, 2017 – June 30, 2019</td>
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<tr>
<td>At Large Community Member, Parent of a Student</td>
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<tr>
<td>Lee Fagot</td>
<td>July 1, 2017 – June 30, 2019</td>
</tr>
<tr>
<td>At Large Community Member, Chamber of Commerce</td>
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<tr>
<td>Carol Musser</td>
<td>July 1, 2018 – June 30, 2020</td>
</tr>
<tr>
<td>At Large Community Member</td>
<td></td>
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<tr>
<td>Denise Ramon Herrera</td>
<td>July 1, 2018 – June 30, 2020</td>
</tr>
<tr>
<td>LG Lions, AARP, Chamber of Commerce</td>
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</tr>
<tr>
<td>Ron Jones</td>
<td>July 1, 2017 – June 30, 2019</td>
</tr>
<tr>
<td>AARP, Parent of a Student; member of SMB (Music Boosters)</td>
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The following officers were elected at the September 10, 2018 meeting and will serve during the 2018-2019 school year:

- Chair: Lee Fagot
- Vice-Chair: Carol Musser
- Secretary: Mark Weiner

Lee Fagot and Anh Kwa were identified as the members who will alternate attending the meetings of the District’s Budget Advisory Committee.

Committee Proceedings:

In the 2017-2018 school year, the Committee held regular meetings on September 13, 2017, December 6, 2017 and March 28, 2018. A quorum was established at all meetings. At the March 28, 2018 meeting the committee was able to review the proposed expenditures of Measure A being recommended for funding by the Board of Trustees. The 2017-2018 emphasis was on support for core academic programs by maintaining lower class sizes and attracting and maintaining highly qualified teachers.

In the 2018-2019 school year, the Ad Hoc Annual Report Sub-Committee, established on September 10, 2018, met on September 25, 2018 at the district office. Committee
members were Lee Fagot, Anh Kwa and Carol Musser. Their draft report was submitted to the full Committee on November 5, 2018. The final version of the Annual Report was approved at that meeting for submission to the Board of Trustees on January 22, 2019.

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 Parcel Tax revenues. The final net 2017-2018 Parcel Tax revenues presented to the Board of Trustees in the September 18, 2018, “Unaudited Actuals” Report, were $955,533. This amount available to the District is net of the approximately two percent (2%) of the gross parcel taxes collected by the County that cover the County’s administrative costs related to the collection of the Parcel Tax, as well as reimbursements issued to eligible property owners who are exempt from paying the Parcel Tax.
Site staff allocations are assigned based upon student population at each school (In 2017-18: LGHS = 2025; SHS = 1350). Parcel Tax revenues are used as part of the district’s commitment to provide appropriate overall staffing levels at each site. The 2017-2018 Parcel Tax staffing allocation funded a total of 7.0 certificated FTE (Full Time Employees). This includes 1.2 FTE for 9th grade sections.

- **Total LGHS FTE = 4.2**
  - English, Math, World Languages
- **Total SHS FTE = 2.8**
  - English, Science, Applied Arts

**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 Chair would like to thank the all-volunteer members for their expertise and thoughtful involvement.
The 2017-2018 Annual Report of the Parcel Tax Oversight Committee is respectfully submitted:

The Members of the Parcel Tax Oversight Committee:

Mr. Lee Fagot
Mr. Ron Jones
Ms. Anh Kwa
Mr. Chris Miller
Ms. Carol Musser
Ms. Denise Ramon Herrera
Mr. Mark Weiner