**Parcel Tax Oversight Committee**

**Data Request Discussion**

**April 29, 2020**

**Introduction**

The role of the Citizens Oversight Committee (CoC) requires a variety of data to successfully complete its role regarding the appropriate use of parcel tax funds by the colleges of the Peralta Community College District (PCCD). The following document and the associated data collection instrument are intended to provide three basic types of information – descriptive information on the committee and its activity, descriptive/narrative/process information from campuses (the why and how questions) and numerical indicators of the use/outcomes of the application of parcel tax revenues by the campuses (what resulted questions.)

The CoC’s intention is to establish a common reporting platform that will result in improved information and improved transparency regarding the use of funds and the outcomes of those uses such that the informed lay person/voter can readily see the impact and value of parcel tax support for the PCCD’s work.

**Background Information on the Committee**

*Policies and Procedures:*A manual/folder will be available to the district and the public with the following information:

* Overview Role of the Oversight Committee
* Copies of approved Parcel Tax Measure
* Copies of Resolution
* Approved/Adopted Bylaws
* Approved/Written Policies and Procedures, including accounting and reporting requirements to ensure the propriety of recorded revenues and expenses pertaining to the Measure.
* Copies of Annual Committee reports since inception
* Any other documents/information deem necessary to assist the Committee perform its duties

**Campus Parcel Tax Usage Approach**

The CoC would like the campuses to begin by responding to the following “why and how” questions:

1. What are the goals for spending of the Parcel Tax money for this fiscal year? for PCCD? for campuses?
2. How were those goals developed: what criteria were used? who was involved?
3. Where was money spent first?
4. What measurements are being used to assess whether the goals were met?
5. How is student success measured at your college?
6. What impact on Student Success was made from the Parcel Tax?

These responses will provide a context for the numerical data that will be requested.

To supplement the campus information, the CoC may also undertake the following:

1. Invite campus faculty, administrators, staff, students and community members to offer comments on the use of parcel tax funds at scheduled CoC meetings
2. CoC members will visit campuses to observe programming supported by parcel tax funds
3. Create and conduct surveys on PCCD campuses regarding issues associated with use of parcel tax funding

**Parcel Tax Revenues (PCCD Chancellor’s Office)**

One of the committee’s responsibility includes an audit-like function. To ensure that the parcel tax revenues collected from homeowners reconciles with the amount reported and allocated to the Peralta Colleges,

1. Please describe the process through which parcel tax revenues are collected from billing through recording of revenues by staff.
2. To the extent possible, provide a flowchart to illustrates the process including names/list of the various government agencies/organization involved in the process.
3. In the event the amounts collected from homeowners for parcel tax differ from the amounts recorded and reported by staff, please provide the dollar amounts and reasons for the differences.

**Parcel Tax Expenditures (PCCD Chancellor’s Office)**

1. Legal costs may be recurring and, at other times, nonrecurring - just a one-time deal. Please describe any annual expenditure, recurring and nonrecurring, of Parcel Tax funds to support legal service arrangements by the PCCD.

**Program Expenditures (Campuses)**

To ensure that recorded program expenditures are used for the intended purposes,

1. Please provide a breakdown of the expenditures reported and shown on the Parcel Tax Summary (Fund 12) Report provided to the Committee in prior meetings. The breakdown should include detailed General Ledger (GL) transactions that supports and roll-up the various categories of reported expenditures shown in the Parcel Tax Summary Report.