

MEASURE N COMMISSION

1000 Broadway, Suite 680
Oakland, CA 94607-4099



**OAKLAND UNIFIED
SCHOOL DISTRICT**

Community Schools, Thriving Students

Measure N - College & Career Readiness - Commission

Jason Gumataotao, Chairperson
jason@ibew595.org

Louise Waters, Vice Chair
louise.bay.waters@gmail.com

James Harris, Member
james@510media.com

Marc Tafolla, Member
marctafolla@gmail.com

Katy Nuñez-Adler, Member
katynunez.adler@gmail.com

Board Office Use: Legislative File Info.	
File ID Number	22-0814
Introduction Date	4-13-2022
Enactment Number	
Enactment Date	

Memo

To Measure N Commission

From Independent Auditor (Christy White)

Board Meeting Date April 13, 2022

Subject 2020-2021 Measure N Independent Auditor's Report
Services For: All High Schools

Action Requested and Recommendation Acceptance by the Measure N Commission of the Independent Auditor's Report for Fiscal Year 2020-2021.

Background

(Why do we need these services? Why have you selected this vendor?)

Competitively Bid

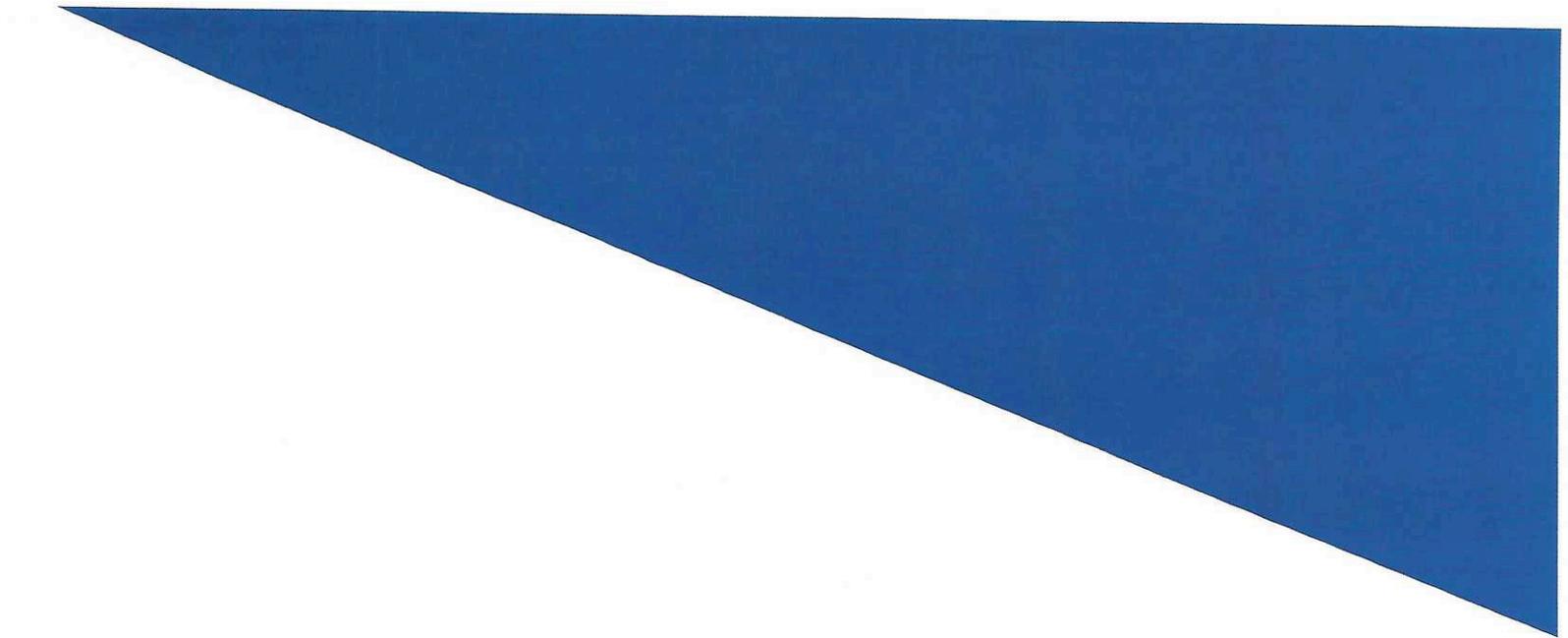
Was this contract competitively bid? Yes
If no, exception:

Fiscal Impact

Funding resource(s): Measure N

Attachments

- 2022-2023 Measure N Education Improvement Plan and Linked Learning 4 Pillars

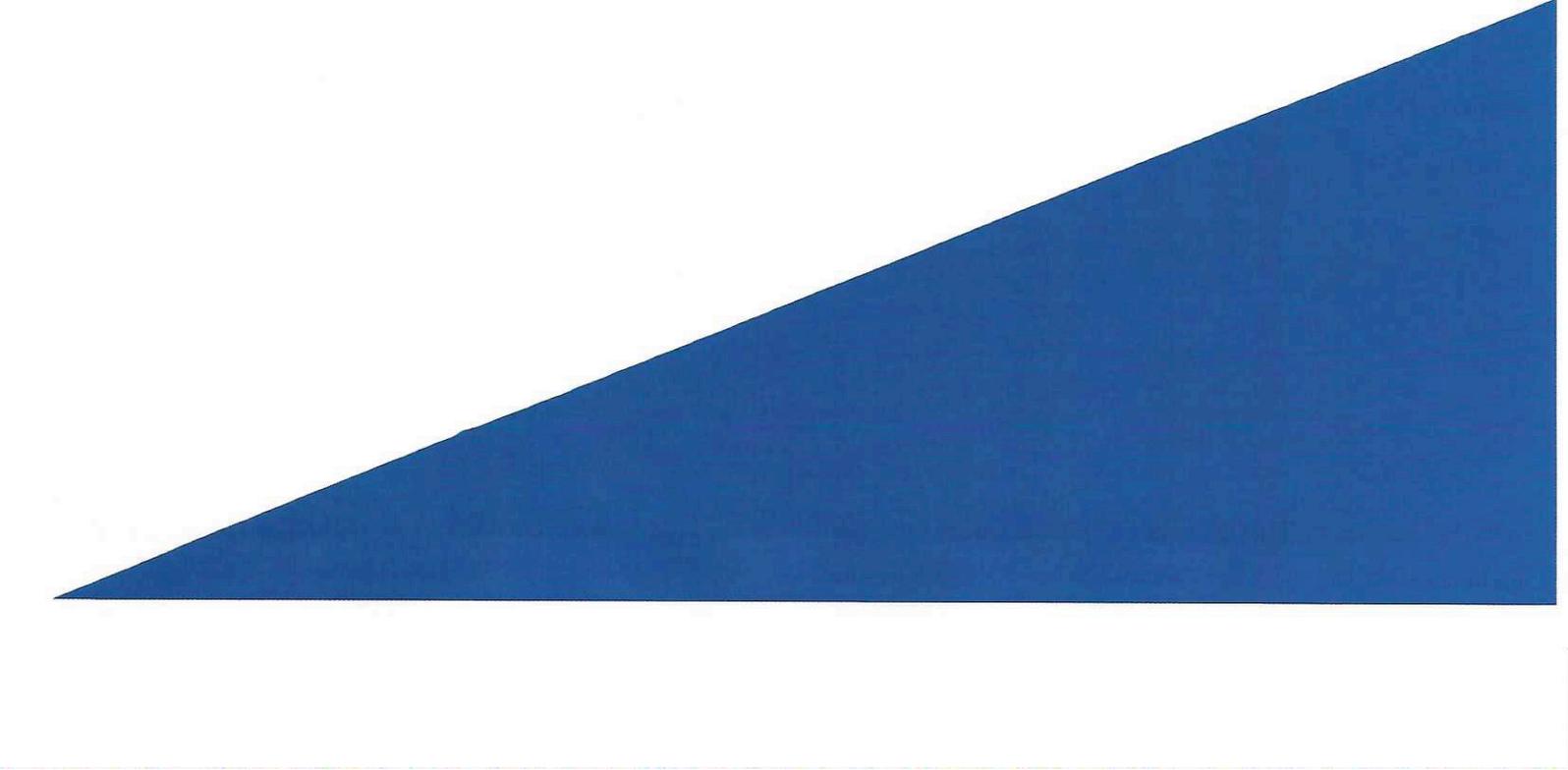


OAKLAND UNIFIED SCHOOL DISTRICT

MEASURE N PARCEL TAX

**INDEPENDENT AUDIT REPORT ON COMPLIANCE
AND SUPPLEMENTARY SCHEDULES**

**FOR THE YEAR ENDED
JUNE 30, 2021**



**MEASURE N PARCEL TAX
OAKLAND UNIFIED SCHOOL DISTRICT
TABLE OF CONTENTS
JUNE 30, 2021**

Page

Independent Auditors' Report 1

APPENDIX I – SUMMARY OF AUDIT PROCEDURES

Background, Objectives, and Scope..... 3

Methodology, Findings, and Recommendations 4

Views of Responsible Officials 7

APPENDIX II – FINANCIAL SCHEDULES

Schedule of Balance Sheet Accounts..... 9

Schedule of Revenues, Expenditures, and Changes in Fund Balance 10

Schedule of Allocations and Ending Balances 11

INDEPENDENT AUDITORS' REPORT

Board of Education and
Measure N Citizens' Oversight Committee
Oakland Unified School District
Oakland, California

Compliance

We have conducted an audit of the Oakland Unified School District's compliance with the Measure N Parcel Tax requirements for the year ended June 30, 2021.

Management's Responsibility

Management is responsible for ensuring that the District expended Measure N funds for the year ended June 30, 2021 only for the purposes approved by the voters, in accordance with the requirements of the published election materials specifying the intended use of Measure N proceeds.

Auditor's Responsibility

Our audit was limited to the objectives listed on page 3 of this report which included determining that the District expended Measure N funds for the year ended June 30, 2021 only for the purposes approved by the voters, in accordance with the requirements of the published election materials specifying the intended use of Measure N proceeds.

We conducted our performance audit in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a material effect on Oakland Unified School District's Measure N occurred. An audit includes examining, on a test basis, evidence about Oakland Unified School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our qualified opinion on compliance. Our audit does not provide a legal determination of Oakland Unified School District's compliance with those requirements.

Basis for Qualified Opinion on Compliance with Measure N

As described in the Appendix I – Summary of Audit Procedures, as items 2, 3, and 7, we were unable to obtain sufficient and appropriate audit evidence supporting the compliance of the Oakland Unified School District with the requirements of Measure N. Consequently, we were unable to determine whether Oakland Unified School District complied with those requirements applicable to the Measure N Parcel Tax.

Qualified Opinion on Compliance with Measure N

In our opinion, Oakland Unified School District complied, in all material respects, with the compliance requirements referred to above that are applicable to the Measure N Parcel Tax for the year ended June 30, 2021.

348 Olive Street
San Diego, CA
92103

O: 619-270-8222
F: 619-260-9085
christywhite.com

Other Matters

The District's response to the finding identified in our audit is described in the accompanying Views of Responsible Officials. The District's response was not subjected to the auditing procedures applied in the compliance audit and, accordingly, we express no opinion on it.

Internal Control Over Compliance

Management of Oakland Unified School District is responsible for establishing and maintaining effective internal control over compliance with the compliance requirements referred to above. In planning and performing our audit, we considered Oakland Unified School District's internal control over compliance as a basis for designing auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a compliance requirement will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses and significant deficiencies and therefore, material weaknesses and significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying Summary of Audit Procedures as items 2, 3, and 7 that we consider to be significant deficiencies.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing. Accordingly, this report is not suitable for any other purpose.



San Diego, California
March 30, 2022

**APPENDIX I – SUMMARY OF AUDIT
PROCEDURES**

**MEASURE N PARCEL TAX
OAKLAND UNIFIED SCHOOL DISTRICT
BACKGROUND, OBJECTIVES, AND SCOPE
JUNE 30, 2021**

The Measure N Parcel Tax, known and referred to as “The Oakland Unified School District College and Career Readiness for All Act” (Measure N) was authorized by an election of the registered voters of the District, held on November 4, 2014. Measure N provides for a special tax of \$120 per taxable parcel in the City of Oakland. The parcel tax is for ten years. The tax rate is fixed at \$120 per parcel and provides for low income and senior citizen exemptions. Further, Measure N requires that no less than 90% of proceeds be allocated equitably for education programs, on a per pupil basis, for students in grades 9 through 12, enrolled in all current Oakland Unified School District schools and charter schools authorized by the Oakland Unified School District.

GOALS

The goals of the Oakland Unified School District Measure N Parcel Tax are as follows:

- Decrease the high school dropout rate.
- Increase the high school graduation rate.
- Increase high school students’ readiness to succeed in college and career.
- Increase middle school students’ successful transition to high school.
- Reduce disparities in student achievement and student access to career pathways based on race, ethnicity, gender, socioeconomic status, English Learner-status, special needs status, and residency.

OBJECTIVES

The objectives of our audit are as follows:

1. Ensure proceeds and expenditures of the parcel tax are fully accounted in the books and records of the District.
2. Ensure expenditures are in support of permissible uses as per the ballot language.
3. Ensure expenditures are in support of approved activities per the approved site plans.
4. Ensure that high school grants and charter school grants were allocated as per the ballot language. Include a schedule of allocations per school in the financial audit report.
5. Ensure that the administrative overhead allocation does not exceed 10% cumulatively from inception, exclusive of county collection costs.
6. Ensure that senior citizen exceptions and low-income exemptions are complete, accurate, and supported by source documents.
7. Make a positive statement about the issue of supplanting versus supplementing.

SCOPE

The scope of our audit is expenditures of Measure N funds by the District and charter schools authorized by the District for the year ended June 30, 2021.

**MEASURE N PARCEL TAX
OAKLAND UNIFIED SCHOOL DISTRICT
METHODOLOGY, FINDINGS, AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2021**

The following describes the audit procedures, findings, and our recommendations related to the findings:

- 1. Obtain parcel tax expenditure detail reports prepared by the District and agree the amounts to the general ledger. In addition, examine sufficient supporting documentation to validate the amount of Measure N Parcel Tax revenues received and recorded in the general ledger.**

Finding: We obtained the details of all revenues and expenditures charged to the Measure N general ledger accounting records. No exceptions were noted from applying this procedure.

- 2. Separately for District schools and charter schools, review the nature of the expenditures, and review source documents to ensure the expenditures were within the permissible uses of the ballot language.**

Finding: We analytically reviewed the entire population of expenditure accounting records to search for transactions potentially outside the scope of allowable expenditures. In addition, we haphazardly selected a sample of expenditures and reviewed the corresponding invoices, purchase orders, and Measure N Justification Forms. Subjected to the further audit analysis were 50 vendor expenditures aggregating \$1,508,149. We noted no impermissible uses of Measure N funds from applying these procedures as each of the selected expenditures appeared to be allowable under the voter-approved ballot language.

Finding: We analytically reviewed the population of payroll accounting records to search for transactions outside the scope of allowable expenditures. In addition, we haphazardly selected a sample of 40 payroll expenditures, aggregating \$2,502,981, and reviewed source documents such as personnel and payroll records for each of these selections. We noted no impermissible uses of Measure N funds from applying these procedures as each of the selected personnel expenditures appeared to be allowable under the voter-approved ballot language.

- For 38 payroll expenditures of Measure N funds made by the District, we have no exceptions.
- For 2 payroll expenditures of Measure N funds made by the District, we noted that the Measure N Duty Statement lacked the approval signature of the Program Manager/Coordinator.

Finding: For expenditures of Measure N funds made by charter schools, we reviewed the Measure N Expenditure Accounting forms submitted to the District by each charter school to assess if any items appear outside the scope of Measure N. Through these procedures, we confirmed that the District has a process in place to monitor and review charter school expenditures of Measure N funds on a quarterly basis. While we noted no inappropriate or potentially unallowable expenditures during this review, it is important to note that our procedures were limited to the review of the quarterly Measure N Expenditure Accounting Forms and minimal supporting documentation. Since detailed listings of charter school expenditures of Measure N funds and related source documentation were not made available by the District, we were unable to confirm compliance for the allowability of charter school expenditures of Measure N funds.

Recommendation: In order for internal controls to operate as intended, Measure N Duty Statements and Justification forms should be completed and approved by all required individuals prior to the expenditure being incurred.

Measure N Expenditure Accounting Forms submitted to the District by charter schools receiving and expending parcel tax funds should be supported by charter school accounting records and origination documentation to allow program staff of the District to confirm that funds are properly accounted for, adequately supported, and expended for allowable purposes.

**MEASURE N PARCEL TAX
OAKLAND UNIFIED SCHOOL DISTRICT
METHODOLOGY, FINDINGS, AND RECOMMENDATIONS, continued
FOR THE YEAR ENDED JUNE 30, 2021**

3. Test a sample of expenditures to ensure they were spent in accordance with the approved site plan.

Finding: The following is a summary of our findings:

- For 47 vendor expenditures of Measure N funds made by the District, we have no exceptions.
- For 40 payroll expenditures of Measure N funds made by the District, we have no exceptions.
- For expenditures of Measure N funds made by charter schools sponsored by the District, we were unable to form a conclusion as the District was only able to provide the Measure N Expenditure Accounting Forms but could not provide supporting origination documentation for review. Since detailed listings of charter school expenditures and related supporting documentation were unavailable for review, we were unable to confirm compliance.

Recommendation: Measure N Expenditure Accounting Forms submitted to the District by charter schools receiving and expending parcel tax funds should be supported by charter school accounting records and origination documentation to allow program staff of the District to confirm that funds are properly accounted for, adequately supported, and expended for allowable purposes. These records should be made available to auditors for review during the annual compliance audit.

4. Test the allocation of grant proceeds to the sample of schools.

Finding: No exceptions were noted from applying this audit procedure.

We obtained the District's calculation of school allocations for the fiscal year 2020-21 and agreed enrollment amounts to supporting documentation. We noted that the allocation method consistently applied to District schools and charter schools sponsored by the District. We also verified that the amount allocated to school sites is 90% of the total current year parcel tax.

5. Recalculate the ratio of administrative overhead charges to total proceeds to ensure that no more than 10% of proceeds are spent on administrative overhead, cumulative and exclusive of county collection costs.

Finding: No exceptions were noted from applying this audit procedure.

We obtained the District's calculation of the fiscal year 2020-21 administrative overhead calculation, noting that the District allocated 90% to school sites, including charter school sites sponsored by the District, and 10% for administrative overhead. We calculated that from the inception of Measure N through June 30, 2021, the District was allocated \$6,880,709 of Measure N administrative funds. For the same period, the District expended \$6,151,381 for Measure N administrative activities. The remaining unspent Measure N administrative funds at June 30, 2021, of \$729,328 are available for spending in subsequent years.

**MEASURE N PARCEL TAX
OAKLAND UNIFIED SCHOOL DISTRICT
METHODOLOGY, FINDINGS, AND RECOMMENDATIONS, continued
FOR THE YEAR ENDED JUNE 30, 2021**

6. **Select a sample of exemptions for low-income and senior citizens and confirm that exemptions are accurately classified and properly supported by source documents.**

Finding: No exceptions were noted from applying this audit procedure.

We obtained the applications and supporting documentation for a representative sample of Measure N exemptions and confirmed that exemptions appeared to be accurately classified in accordance with the Measure N exemption requirements.

7. **Test if Measure N is funding supplemental activities by reviewing documents to support if District schools and charter schools used funds to provide services which they were required to make available by virtue of being a school.**

Finding: For expenditures of Measure N funds made by the District, no exceptions were noted from applying this audit procedure. The same samples for vendor and payroll expenditures from item 2 were used for this procedure. The District provided items such as Measure N Justification Forms, Measure N Duty Statements, and Measure N Site Plans to evidence that the sampled expenditures were determined to be supplemental before incurring the expense. This testing included a sample of 50 vendor transactions and 40 payroll transactions.

Finding: For expenditures of Measure N funds made by charter schools sponsored by the District, we were unable to form a conclusion as the District was only able to provide the Measure N Expenditure Accounting Forms but could not provide supporting origination documentation for review. Since detailed listings of charter school expenditures and related supporting documentation were unavailable of review, we were unable to confirm compliance.

Recommendation: Measure N Expenditure Accounting Forms submitted to the District by charter schools receiving and expending parcel tax funds should be supported by charter school accounting records and origination documentation to allow program staff of the District to confirm that funds are properly accounted for, adequately supported, and expended for allowable purposes. These records should be made available to auditors for review during the annual compliance audit.

**MEASURE N PARCEL TAX
OAKLAND UNIFIED SCHOOL DISTRICT
VIEWS OF RESPONSIBLE OFFICIALS
FOR THE YEAR ENDED JUNE 30, 2021**

Audit Procedure 2: Separately for District schools and charter schools, review the nature of the expenditures, and review source documents to ensure the expenditures were within the permissible uses of the ballot language.

View of Responsible Officials - Agree with Reservations

Staff acknowledge the need for Measure N Duty Statements and Justification Forms to be approved by all required individuals prior to the expenditure being incurred.

Staff acknowledge that charter school accounting records and origination documentation must be submitted to allow program staff of the Measure to confirm that funds are properly accounted for, adequately supported and expended for allowable purposes. Measure N has a detailed and extensive online accounting documentation submission process that is followed by Measure N charter schools. Due to a miscommunication between the auditor and the District, the auditor was led to believe that this documentation does not exist.

Staff Corrective Actions - To Be Implemented

Moving forward, Measure N staff will require Measure N Duty Statements to be submitted and signed during the budget development sessions so that we can ensure the positions are supplemental and that the forms are approved by all required individuals prior to the expenditure being incurred. Signatures are not required on Measure N Justification Forms; these forms are required to be submitted in the District's online platform prior to the expenditure being incurred. Charter Schools submit Justification Forms quarterly prior to reimbursement.

Measure N staff will continue to require charter schools to submit Quarterly Expenditure Reports that include detailed documentation of all Measure N expenses, a quarterly ledger in spreadsheet format, and supporting documentation including Justification Forms, Duty Statements, Job Descriptions and staff contracts. In addition, for the fourth quarter Expenditure Report, we will require charter schools to submit a general ledger for the full fiscal year, in spreadsheet format, that will be submitted to the auditor along with all supporting documentation.

Audit Procedure 3: Test a sample of expenditures to ensure they were spent in accordance with the approved site plan.

View of Responsible Officials - Agree with Reservations

Staff acknowledge that charter school accounting records and origination documentation must be submitted to allow program staff of the District to confirm that funds are properly accounted for, adequately supported and expended for allowable purposes. Measure N has a detailed and extensive online accounting documentation submission process that is followed by Measure N charter schools. Due to a miscommunication between the auditor and the District, the auditor was led to believe that this documentation does not exist.

Staff Corrective Actions - To Be Implemented

Measure N staff will continue to require charter schools to submit Quarterly Expenditure Reports that include detailed documentation of all Measure N expenses, a quarterly ledger in spreadsheet format, and supporting documentation including Justification Forms, Duty Statements, Job Descriptions and staff contracts. In addition, for the fourth quarter Expenditure Report, we will require charter schools to submit a general ledger for the full fiscal year, in spreadsheet format, that will be submitted to the auditor along with all supporting documentation.

**MEASURE N PARCEL TAX
OAKLAND UNIFIED SCHOOL DISTRICT
VIEWS OF RESPONSIBLE OFFICIALS, continued
FOR THE YEAR ENDED JUNE 30, 2021**

Audit Procedure 7: Test if Measure N is funding supplemental activities by reviewing documents to support if District schools and charter schools used funds to provide services which they were required to make available by virtue of being a school.

View of Responsible Officials - Agree with Reservations

Staff acknowledge that charter school accounting records and origination documentation must be submitted to allow program staff of the Measure to confirm that funds are properly accounted for, adequately supported and expended for allowable purposes. Measure N has a detailed and extensive online accounting documentation submission process that is followed by Measure N charter schools. Due to a miscommunication between the auditor and the District, the auditor was led to believe that this documentation does not exist.

Staff Corrective Actions - To Be Implemented

Measure N staff will continue to require charter schools to submit Quarterly Expenditure Reports that include detailed documentation of all Measure N expenses, a quarterly ledger in spreadsheet format, and supporting documentation including Justification Forms, Duty Statements, Job Descriptions and staff contracts. In addition, for the fourth quarter Expenditure Report, we will require charter schools to submit a general ledger for the full fiscal year, in spreadsheet format, that will be submitted to the auditor along with all supporting documentation.

APPENDIX II – FINANCIAL SCHEDULES

**MEASURE N PARCEL TAX
OAKLAND UNIFIED SCHOOL DISTRICT
SCHEDULE OF BALANCE SHEET ACCOUNTS
JUNE 30, 2021**

ASSETS	
Cash in county treasury	\$ 13,058,451
Accounts receivable	<u>11,162</u>
Total Assets	<u>\$ 13,069,613</u>
LIABILITIES	
Accrued liabilities	<u>\$ 1,405,988</u>
Total Liabilities	<u>1,405,988</u>
FUND BALANCES	
Restricted	<u>11,663,625</u>
Total Fund Balances	<u>11,663,625</u>
Total Liabilities and Fund Balances	<u>\$ 13,069,613</u>

**MEASURE N PARCEL TAX
OAKLAND UNIFIED SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2021**

REVENUES

Measure N parcel tax collections	\$ 11,844,905
Total Revenues	<u>11,844,905</u>

EXPENDITURES

District-wide expenditures

1414 College and career	1,453,088
Total district-wide expenses	<u>1,453,088</u>

Site-level expenditures

1690 Direct school site expense	7,336,930
3830 Green Academy at Skyline	24,735
3837 CPA - Comp Sci & Tech	93,199
3843 CPA - Fashion at Oak Tech	137,938
3847 CPA - Comp Sci at Skyline	23,732
3850 Education and Health Academy	27,570
3851 Media Academy	2,770
3861 Architect, Design, Construction	7,231
3867 Environmental Science Academy	5,984
3880 Engineering Academy	29,342
3907 9th Grade Academy	50,555
3908 Health Academy	61,437
3909 VAAMP	5,228
3910 PLTW	19,939
3912 PHA Public Health Academy	10,685
3914 VAPA	63,003
3917 Measure N 30 Cheetahs - Ohigh 9th	7,722
3918 Measure N 31 Jaguars - Ohigh 9th	5,721
3919 Measure N 32 Panthers - Ohigh 9th	5,053
3920 Measure N 33 Pumas - Ohigh 9th	9,313
3921 Measure N 34 Tigers - Ohigh 9th	3,194
3922 Measure N 35 Rise - Ohigh 9th	16,771
3923 Measure SJR Ohigh	19,064
3924 Measure N Race, Policy Law	30,188
Total site-level expenses	<u>7,997,304</u>

Other expenditures and transfers

Transfers to charter schools	2,057,196
County collection fees	197,571
Total other expenditures and transfers	<u>2,254,767</u>
Total Expenditures	<u>11,705,159</u>

NET CHANGE IN FUND BALANCE

	139,746
Fund Balance - Beginning	11,523,879
Fund Balance - Ending	<u>\$ 11,663,625</u>

**MEASURE N PARCEL TAX
OAKLAND UNIFIED SCHOOL DISTRICT
SCHEDULE OF ALLOCATIONS AND ENDING BALANCES
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021**

School Code	School Name	2020-21 Measure N Allocation	2019-20 Carryover	2020-21 Available Fund Balance	2020-21 Actual Expense	Carryover Amount (Unspent 2020-21 Funds)
215	Madison Park Upper	\$ 368,900	\$ 152,597	\$ 521,497	\$ 430,243	\$ 91,254
232	CCPA	232,900	149,906	382,806	198,816	183,990
335	Life Academy	209,100	92,212	301,312	96,787	204,525
338	MetWest	166,600	52,184	218,784	183,714	35,070
301	Castlemont	697,000	92,461	789,461	674,649	114,812
302	Fremont	710,600	128,687	839,287	759,847	79,440
303	McClymonds	290,700	24,600	315,300	298,982	16,318
304	Oakland High	1,380,400	354,991	1,735,391	1,450,781	284,610
305	Oakland Tech	1,631,150	725,394	2,356,544	1,677,604	678,940
306	Skyline	1,324,300	671,896	1,996,196	1,302,352	693,844
309	Bunche	107,936	103,345	211,281	66,711	144,570
310	Dewey	228,004	32,875	260,879	128,866	132,013
313	Street Academy	90,250	96,551	186,801	78,306	108,495
330	Sojourner Truth	160,113	322,628	482,741	55,816	426,925
333	Community Day	24,740	14,110	38,850	17,976	20,874
352	Rudsdale	143,611	160,340	303,951	165,045	138,906
353	Oakland International	345,352	56,830	402,182	245,765	156,417
354	Rudsdale Newcomer	108,010	107,172	215,182	165,045	50,137
Charter	Arise	300,900	374,361	675,261	497,428	177,833
Charter	Aspire Lionel Wilson	143,850	10,440	154,290	119,382	34,908
Charter	Envision Academy	272,000	-	272,000	270,800	1,200
Charter	Lighthouse	230,350	-	230,350	171,616	58,734
Charter	Leadership Public Schools Oakland	412,250	-	412,250	344,921	67,329
Charter	Oakland Unity High School	289,000	-	289,000	130,692	158,308
	Total Cohort 1 Schools	9,868,016	3,723,580	13,591,596	9,532,144	4,059,452
Charter	Aspire Golden State Prep	264,350	987	265,337	211,658	53,679
Charter	East Bay Innovation Academy	108,675	3,571	112,246	111,951	295
	Total Cohort 2 Schools	373,025	4,558	377,583	323,609	53,974
Charter	Oakland School for the Arts	243,100	5,207	248,307	198,747	49,560
	Total Cohort 3 Schools	243,100	5,207	248,307	198,747	49,560
	District-level expenditures	1,159,533	1,022,883	2,182,416	1,453,088	729,328
	County collection fee	-	-	-	197,571	-
	Measure N Total	\$ 11,643,674	\$ 4,756,228	\$ 16,399,902	\$ 11,705,159	\$ 4,892,314