

MEASURE N COMMISSION

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**OAKLAND UNIFIED
SCHOOL DISTRICT**

Community Schools. Thriving Students.

Measure N - College & Career Readiness - Commission

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Memo

To Board of Education

From Measure N Commission
Jason Gumataotao, Chairperson
Louise Waters, Vice Chair
Whitney Dwyer, Secretary
Emma Paulino, Member
James Harris, Member

Board Meeting Date September 7, 2021

Subject Memorandum of Understanding
Contractor: Aspire Lionel Wilson College Preparatory Academy
Services for: High School Linked Learning Office

Action Requested and Recommendation Approval by the Board of Education, upon recommendation of the Measure N Commission, of a Measure N Memorandum of Understanding between District and Aspire Lionel Wilson College Preparatory Academy for Fiscal Year 2021-2022, to ensure that revenues from the Measure N College and Career Readiness for All Act ("Measure N") are spent in strict accordance with Measure N and is also an oversight and operational agreement that outlines and defines the Parties' respective operational and reporting responsibilities for Measure N, in an amount not to exceed \$143,850.00.

Background

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

The Charter School shall be entitled to receive reimbursement for Measure N funds expended for a per pupil allocation of \$525, for each OUSD resident enrolled in the Charter School, for a total amount not to exceed \$143,850.00.

The Charter School shall not receive reimbursement of Measure N funds, as set forth in Section 4.1, unless the Charter School has first met all of the following requirements:

- a. The Charter School has submitted a Measure N Education Improvement Plan and budget to the Commission and OUSD Governing Board ("Board"), and received approval for the Measure N Education Improvement Plan and budget from both the Commission and Board.
- b. The Charter School commits to developing a Career Academy structure, either as a school or as a program within a larger school.
- c. The Charter School commits to making strategic investments in each of OUSD's 4 Pillars of Linked Learning: Rigorous Academics, Career Technical Education, Work Based Learning, and Integrated Student Supports.
- d. The Charter School commits to using revenue received from Measure N only for purposes permitted under Measure N and for educational services that are supplemental to the base program, and not to supplant, or replace, funds from general purpose dollars.
- e. The Charter School commits to identifying specific goals to decrease academic outcome disparities for academically low-achieving students.

Competitively Bid

Was this contract competitively bid? No

If no, exception: N/A

Fiscal Impact

Funding resource(s): Measure N

Attachments

- Memorandum of Understanding
- Exhibit A, I. Measure Text, II. Full Text of the Measure
- Schedule A, Measure N Charter School Reporting and Monitoring Activity

MEMORANDUM OF UNDERSTANDING

Measure N Memorandum of Understanding

Between Oakland Unified School District and Aspire Lionel Wilson College Preparatory Academy

1. PURPOSE OF MEMORANDUM OF UNDERSTANDING

1.1 The Oakland Unified School District ("OUSD") and Aspire Lionel Wilson College Preparatory Academy ("Charter School") (collectively "Parties") enter into this Measure N Memorandum of Understanding ("MOU") to ensure that revenues from the Measure N College and Career Readiness for All Act ("Measure N") are spent in strict accordance with Measure N.

This Memorandum of Understanding ("MOU") is an oversight and operational agreement that outlines and defines the Parties' respective operational and reporting responsibilities for Measure N.

1.2 This MOU is aligned with the letter and intent of Measure N.

1.3 By approving the Charter School's Measure N Education Improvement Plan, OUSD will provide certain oversight regarding the Charter School's expenditures of Measure N and the Charter School's adherence to the accountability measures of Measure N. However, the Charter School is solely responsible to ensure that expenditures are correct and consistent with Measure N.

1.4 OUSD and the Charter School recognize that not all requirements governing charter-charter authorizer relations, reporting, and oversight are memorialized herein, and therefore, the Parties to this MOU agree that they are bound by and will comply with the law, including but not limited to, Education Code, and all other applicable statutes, rules, and regulations in addressing any matters not specifically addressed in this MOU.

2. TERM OF THE MEMORANDUM OF UNDERSTANDING

2.1 This MOU shall commence on the date upon which it is fully executed by the duly authorized representatives of the Parties and shall stay in effect until June 30, 2022, unless terminated earlier by OUSD. OUSD may terminate this MOU, without cause, upon 30 days written notice to the Charter School.

2.2 The MOU will automatically expire upon the non-renewal by the District and/or closure of the Charter School. Upon the non-renewal by the District and/or closure of the Charter School, the Charter School shall no longer be eligible to receive Measure N funds. The MOU will also automatically expire upon the Charter School no longer receiving Measure N funds.

2.3 This MOU may be reviewed annually, and may be amended or augmented by addendum at any time upon mutual written agreement.

3. REQUIRED DOCUMENTATION

3.1 The Charter School shall provide OUSD with the up-to-date versions of the documents listed and described in Schedule A, attached and incorporated herein by reference, on or before the due dates specified therein.

3.2 The Charter School shall promptly respond to all reasonable inquiries by OUSD and/or the Measure N Commission ("Commission"), their respective designees or agents, and/or any other authorized agency, including but not limited to financial inquiries relating to the Charter School.

3.3 The Charter School shall maintain all documentation that demonstrates the supplemental and permissible nature of expenditures funded by Measure N.

4. FUNDING

4.1 The Charter School shall be entitled to receive reimbursement for Measure N funds expended, in an amount not to exceed \$525.00 for each Oakland resident in the 9th-12th grade enrolled in the Charter School, for a total amount not to exceed \$143,850.00.

4.2 The Charter School shall not receive reimbursement of Measure N funds, as set forth in Section 4.1, unless the Charter School has first met all of the following requirements:

- (a) The Charter School has submitted a Measure N Education Improvement Plan and budget to the Commission and OUSD Governing Board ("Board"), and received approval for the Measure N Education Improvement Plan and budget from both the Commission and Board.
- (b) The Charter School commits to developing a Career Academy structure, either as a school or as a program within a larger school.
- (c) The Charter School commits to making strategic investments in each of OUSD's 4 Pillars of Linked Learning: Rigorous Academics, Career Technical Education, Work Based Learning, and Integrated Student Supports.
- (d) The Charter School commits to using revenue received from Measure N only for purposes permitted under Measure N and for educational services that are supplemental to the base program, and not to supplant, or replace, funds from general purpose dollars.
- (e) The Charter School commits to identifying specific goals to decrease academic outcome disparities for academically low-achieving students.

4.3 OUSD will reimburse the Charter School's approved Measure N expenditures on a quarterly basis, in accordance with the timeframes set forth in Schedule A, conditional upon the following:

- (a) Measure N funds are being collected during the fiscal year by Alameda County;
- (b) The Charter School is in compliance with this MOU and Measure N; and,
- (c) There are no outstanding findings of unauthorized expenditures of the Charter School as outlined by the Measure N Permissible Expenditures for that year or the prior year as determined by OUSD in its sole discretion.

The Parties understand that in the event that such funds are not received in a timely manner by the District due to delays at the County level, such funds shall be provided to the Charter School

as soon as practicable after such funds are made available to OUSD. The Charter School will not be reimbursed for expenses that are determined to be supplanting, non-permissible or not pre-approved.

4.4 The Charter School shall use all revenue received from Measure N, or for which the Charter School is reimbursed from Measure N, only for approved supplemental expenditures that benefit the 9th-12th grade students enrolled in and attending the Charter School. Funding must be used in accordance with the letter and intent of Measure N, Measure N Guide, and Permissible Expenditures for that academic year, and must follow the Charter School's Measure N Education Improvement Plan.

4.5 The Charter School will use all revenue received from Measure N only for the educational services that are supplemental (increase the level of services) and not to supplant (replace) funds from any governmental funding sources. Any program activity required by state law, State Board of Education ("SBE") rules or regulations, California Department of Education ("CDE") rules or regulations, or local board policy of the Charter School may not be paid for or reimbursed with these funds. State or local funds may not be decreased or diverted for other uses merely because of the availability of these funds. The Charter School must maintain standard documentation (duty statements, invoices, receipts, general ledger using the state approved chart of accounts, master schedule, etc.) that clearly demonstrates, as determined by OUSD in its sole discretion, the supplementary nature of these funds as required by law, generally accepted accounting practices, reasonable business standards, and/or as stated in this MOU.

4.6 The Charter School is solely and individually responsible for ensuring that the parcel tax revenues it receives are spent consistent with the purpose of Measure N.

5. QUARTERLY FINANCIAL REPORTING

5.1 The Charter School shall treat Measure N as a restricted funding source and will use a chart of accounts to reflect the restricted nature of this funding.

5.2 The Charter School shall provide OUSD with the documents listed and described in Schedule A on or before the designated due date.

5.3 The Charter School shall allow a minimum of 2 weeks, but no more than 4 weeks, for OUSD to review the Charter School's submitted quarterly financial report, along with supporting documentation, and to raise reasonable questions or concerns with the Charter School before reimbursement is issued.

6. ANNUAL AUDIT

6.1 The Charter School shall request that its annual independent internal audit include an audit, pursuant to generally accepted accounting practices, ensuring that Measure N receipts and

expenditures are within the permissible use of Measure N, comply with the Education Improvement Plan, and supplement rather than supplant the Charter School's program.

6.2 As specified in Schedule A, the Charter School shall submit its annual independent financial audit to OUSD.

6.3 The Charter School shall fulfill all requests made by auditors completing the annual Measure N audit.

7. MONITORING AND OVERSIGHT

- 7.1 An infraction of the MOU shall include the following actions:
- (a) missing a deadline for providing full documentation (as outlined in Schedule A) by more than 2 weeks,
 - (b) not attending two scheduled meetings, or
 - (c) not responding to a reasonable request from OUSD (as outlined in 3.2) within 2 weeks of OUSD making such a request.

If OUSD determines, at its sole discretion, that the Charter School has committed two infractions during the term of this MOU, the Charter School will receive a Notice of Concern from OUSD. If the Charter School commits a third infraction and/or does not respond to the Notice of Concern in the timeframe outlined therein, OUSD reserves the right to void the next quarterly reimbursement of Measure N funds and move it to the Measure N Contingency Fund.

7.2 In the event the Charter School is unable to complete quarterly reporting requests and/or audit requests and is delinquent in providing documentation of the same (as outlined in Schedule A) by 4 weeks or more, OUSD reserves the right to withhold the quarterly reimbursement of Measure N funds until the latter of: a) the next quarter, or b) until the outstanding documentation has been provided to, and reviewed by, OUSD.

7.3 In the event an audit finding is determined, the Charter School Measure N funds from the current year and/or subsequent year will be reduced, as necessary, to implement financial corrective action.

8. CHARTER SCHOOL CLOSURE

8.1 In the event that the Charter School's petition is revoked, voided, or otherwise ceases to exist for any reason is closed, or the Charter School no longer receives Measure N funds, any Measure N funds that were not expended by the Charter School will be returned to OUSD and moved to the Measure N Contingency Fund.

9. INDEMNIFICATION

9.1 The Charter School shall promptly defend, indemnify, and hold harmless OUSD, its officers, directors, employees, agents, representatives, volunteers, administrators, successors, and assigns from and against any and all alleged or actual breach of any obligation imposed under this MOU, including but not limited to any issue arising from a non-permissible funding expenditure by the Charter School, or any other actual or alleged breach of any duty or obligation owed to OUSD or any third party by the Charter School or its officers, directors, employees, agents, representatives, volunteers, guests, students, administrators or trustees, successors or assigns.

10. ENTIRE AGREEMENT; COUNTERPARTS

10.1 This MOU and attached schedules contain the entire agreement of the Parties with respect to the matters covered herein, and supersede any oral and written understandings or agreements between the Parties with respect to the subject matter of this MOU. This MOU may be executed in counterparts, each of which shall constitute an original.

IN WITNESS WHEREOF, the Parties hereto have caused this MOU to be executed by duly authorized officers or representatives set forth below and to be effective for the term of July 1, 2021 through June 30, 2022.

Charter School Representatives

OUSD Representatives

DocuSigned by:

Michael Wimbish

CAD13PFE6160405

Print Name: Michael Wimbish
Title: Chief Financial Officer
Date: 8/18/2021

Sondra Aguilera

Sondra Aguilera, Chief Academic Officer
Oakland Unified School District
Date: 8/31/2021

DocuSigned by:

Joseph Marik

CAD610E8B41B472

Print Name: Joseph Marik
Title: Principal
Date: 8/18/2021

Shanthi Gonzales

Shanthi Gonzales, Board President
Oakland Unified School District
Date: 10/28/2021

Kyla Johnson-Trammell

Kyla Johnson-Trammell
Superintendent and Secretary
Oakland Unified School District
Date: 10/28/2021

EXHIBIT A
MEASURE TEXT

I. ABBREVIATION OF THE MEASURE

*[This summarizes, in 75 words or less,
the full text of the proposition which appears below.]*

To reduce the drop-out rate and provide Oakland high school students with real-world work and learning opportunities; prepare students for admission to the University of California and other four-year colleges; expand mentoring, tutoring, counseling, support services, and transition to job training programs; shall the Oakland Unified School District levy a \$120 parcel tax for ten years, with low income and senior exemptions, no money for Sacramento, and all money benefitting Oakland students?

(69 words)

II. FULL TEXT OF THE MEASURE

BEGINNING OF FULL TEXT OF MEASURE----->>>>>

OAKLAND UNIFIED SCHOOL DISTRICT COLLEGE AND CAREER READINESS FOR ALL ACT

This Proposition may be known and referred to as the “Oakland Unified School District College and Career Readiness for All Act” or as “Measure ____”. *[designation to be assigned by County Registrar of Voters]*

FINDINGS

The Oakland Unified School District (the “District”) is determined to provide excellent educational programs to all its students, including academic courses in English, math, science, and other core programs that allow them to qualify for admission to the University of California and State University systems.

Improving student access to college preparatory classes, career-based learning opportunities, and support programs for students transitioning to high school and college are essential elements of the District’s initiative to deliver educational excellence.

Educational excellence also requires counseling, tutoring, mentoring and other intensive support services to reduce the drop-out rate and help students struggling to graduate from high school.

Students who do not attend college should be prepared for the transition to work by career education programs that offer practical experience leading to apprenticeships, job training, and well-paying jobs in a competitive job market.

Funding from the State of California (the “State”) has not been adequate to meet these goals, and the District has no assurance that State funding will permit the District to meet these goals in the future.

Funding from the Federal Government is insufficient to meet these goals, and the District has no assurance that Federal funding will permit the District to meet these goals in the future.

TERMS AND SUNSET

Upon approval of two thirds of those voting on this Oakland Unified School District College and Career Readiness for All Act, the Board of Education of the District shall be authorized to levy a qualified special tax on each parcel of taxable real property in the District, in the maximum annual amount of \$120 for ten years, commencing July 1, 2015.

PURPOSE

The Oakland College & Career Readiness For All Fund is established to pay for the implementation of a comprehensive approach to high school education in Oakland that integrates challenging academics with career-based learning and real-world work experiences. This comprehensive approach creates small learning communities of career-oriented pathways, and offers intensive, individualized support to create the conditions for all students to graduate high school prepared to succeed in college and career.

GOALS

- Decrease the high school drop-out 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, socio-economic status, English Learner-status, special needs-status, and residency.

EDUCATION SPENDING PLAN

No less than 90% of measure proceeds shall be equitably allocated for education programs (not administrative overhead) on a per pupil basis, for students in grades 9 through 12 enrolled in all current Oakland Unified School District schools and charter schools, and new Oakland Unified School District schools and charter schools authorized by the Oakland Unified School District. Measure proceeds shall be distributed to such schools upon the submission, review, and approval of each school's annual education improvement plan. The goal of the education improvement plan must be to equitably place all students in career pathways or academies that deliver challenging academics, career technical education, work-based learning, and personalized academic, social, and emotional support services. An approved education improvement plan shall include, at minimum:

- Completion of a diagnostic self-evaluation of the school's needs to implement the full continuum of an integrated college and career preparation program for all students.
- Annual and Three-Year accountability indicators toward achieving the stated purpose and goals of this Measure.
- Evidence-based strategies designed to meet the accountability indicators.
- Annual benchmarks for the implementation of new or enhanced structures and systems that equitably place all students in career pathways or academies.

- Description of how school staff, time schedules, and budgets are coherently structured to implement the school improvement plan's strategies and activities.

No more than ten percent (10%) of measure proceeds each year shall be used by the Oakland Unified School District to administer the College & Career Readiness For All Fund, including, but not limited to project staffing, school quality reviews, independent audit services, and an evaluation of the Fund's progress toward achieving its stated purpose, goals, and allowable uses.

PERMISSIBLE USES

Measure proceeds shall be spent on the following school programs:

- To increase support for students in college preparatory courses in every high school to ensure students are qualified for admission to the University of California and other 4-year university systems, and are prepared to succeed in college;
- To provide work-based learning in every high school, including career exploration, career technical education courses, job shadowing, internships and job certifications;
- To reduce the drop-out rate by providing counseling, tutoring, mentoring and other intensive support services to students in danger of not graduating high school;
- To provide programs to students transitioning from 8th to 9th grade to prepare them to succeed in high school, and to students transitioning from 12th grade to college to prepare them for admission to and success in college.

SENIOR CITIZEN EXEMPTION

In order to provide tax relief to senior citizens in the community, any parcel owned and occupied by a person 65 years of age or older shall be exempt from the education parcel tax upon proper application to the District. The exemption shall be available pursuant to procedures to be prescribed by the Board of Education or otherwise as required by law or by the Alameda County Tax Collector.

LOW INCOME EXEMPTION

An exemption from this tax shall be made for owners of single family residential units in which they reside whose combined family income from all sources for the previous calendar year is at or below the income level qualifying as "very low income" for a family of such size under Section 8 of the United States Housing Act of 1937, 42 U.S.C.A. Sections 1437 et seq. for each year. Owners must apply for this exemption annually by petition to the Office of the Chief Financial Officer of the District in the manner and at the time set forth in procedures established by the District. Such petitions shall be on forms available from the Chief Financial Officer's office and must provide information sufficient to verify income including, but not limited to, federal income tax returns and W-2 forms of owner-occupants.

ACCOUNTABILITY PROVISIONS

College & Career Readiness Commission. The Board of Education shall establish a College & Career Readiness Commission comprised of five (5) persons who demonstrate extensive knowledge and expertise in high school and postsecondary curriculum, instruction, and leadership; education research, evaluation, and analytics; and financial management and audits. The College & Career Readiness Commission shall advise and report to the Board of Education and shall be responsible for (1) Planning, which includes (a) reviewing each high school's School Quality Review findings, Balanced Scorecard results, and education improvement plans, and (b) submitting school funding recommendations to the Board of Education for action; and (2) Oversight, which includes (a) oversight of proper allocation and use of all parcel tax monies, (b) reviewing annual independent audit reports, and (c) submitting recommendations to the Board of Education for any new or modified policies and administrative regulations to ensure the Oakland Unified School District's compliance with the requirements and intent of this Measure. The Board of Education shall provide by resolution for the composition, funding, staffing, and other necessary information regarding the Commission's formation and operation.

PUBLISHED INDEPENDENT ANNUAL AUDIT.

Upon the levy and collection of the education parcel tax, the Board of Education shall cause an account to be established for deposit of the proceeds, pursuant to Government Code Section 50075.1. For so long as any proceeds remain unexpended, the Superintendent or the Chief Financial Officer of the District shall cause an independent financial auditor to prepare a report to be filed with the Board of Education and made publicly available no later than December 31 of each year, commencing December 31, 2016, stating (1) the amount collected and expended in such year; (2) the description of all programs funded, and a determination that the monies expended were for the allowable uses stated in this Measure; and (3) the

determination that the monies from this Measure are being used to supplement, and not supplant, unrestricted general fund revenue so appropriated to schools to serve pupils in grades 9 through 12 based on fiscal year 2014-2015 funding. The cost of said Independent Audit may be paid from the proceeds of the parcel tax. The report may relate to the calendar year, fiscal year, or other appropriate annual period, as said officer shall determine, and may be incorporated into or filed with the annual budget, audit, or other appropriate routine report to the Board of Education.

SECURITY FROM STATE SEIZURE OR USE

If, in any fiscal year during the term of the education parcel tax, the State Legislature or Governor shall approve any law or take any action the effect of which shall be to deprive the District of the benefit of any proceeds of the education parcel tax, whether by directly taking such proceeds for any State purpose or by taking such proceeds into account for purposes of calculating State support of the District under Section 8 of Article XVI or under any program of categorical aid, special aid or other special programs, then the Board of Education shall reduce the rate of the education parcel tax commensurately.

LEVY AND COLLECTION

The education parcel tax shall be collected by the Alameda County Tax Collector at the same time and in the same manner and shall be subject to the same penalties as *ad valorem* property taxes collected by the Tax Collector. Unpaid taxes shall bear interest at the same rate as the rate for unpaid *ad valorem* property taxes until paid.

“Parcel of taxable real property” shall be defined as any unit of real property in the District which receives a separate tax bill for *ad valorem* property taxes from the Alameda County Tax Collector. “Parcel of taxable real property” shall exclude all parcels which are otherwise exempt from or on which are levied no *ad valorem* property taxes in any year, and all parcels which qualify for the senior citizen exemption provided by this Oakland College and Career Readiness for All Act.

The District shall annually provide a list of parcels to the Alameda County tax collection officials which the District has approved for an exemption in accordance with this Act. Eligibility for the senior citizen exemption and low income exemption shall be determined solely by the District, and any taxpayer wishing to challenge the District’s determination, or claim a refund or reimbursement of taxes paid while eligible for the exemption, shall apply directly to the District.

The Alameda County Assessor’s determination of exemption or relief for any reason of any parcel from taxation, other than through the senior citizen exemption and low-income exemption, shall be final and binding for the purposes of the education parcel tax. Taxpayers wishing to challenge the County Assessor’s determination must do so under the procedures for correcting a misclassification of property pursuant to Part 9 of Division 1 of the California Revenue and Taxation Code or other applicable procedures. Taxpayers seeking a refund of any tax paid shall follow the procedures applicable to property tax refunds pursuant to the California Revenue and Taxation Code.

SEVERABILITY

The Board of Education hereby declares, and the voters, by approving this Oakland College and Career Readiness for All Act, concur, that every section, paragraph, sentence and clause of this Act has independent value, and the Board of Education and the voters would have adopted each provision hereof regardless of every other provision hereof. Upon approval of this Act by the voters, should any part be found by a court of competent jurisdiction to be invalid for any reason, all remaining parts hereof shall remain in full force and effect to the fullest extent allowed by law.

<<<<-----END OF FULL TEXT OF MEASURE.

OAKLAND UNIFIED SCHOOL DISTRICT
SCHEDULE A
MEASURE N CHARTER SCHOOL REPORTING AND MONITORING ACTIVITY

All information and documents listed below are to be provided to the Oakland Unified School District by the date shown, unless another date is specified. Annual updates are required by the dates noted on the schedule.

Item	Description	Due Date
2021-22 Charter School Unaudited Actuals Quarterly Expenditure Report	Report on Measure N expenditures per quarter	Quarter 1: October 29, 2021 Quarter 2: January 31, 2022 Quarter 3: April 29, 2022 Quarter 4: June 30, 2022
Supporting Documentation for Charter School Unaudited Actuals Quarterly Expenditure Report	Please review the Measure N Guide and Permissible Expenses for that academic year	Quarter 1: October 29, 2021 Quarter 2: January 31, 2022 Quarter 3: April 29, 2022 Quarter 4: June 30, 2022
2020-21 Charter School Independent Financial Audit	Submission of Independent Auditor's Report	Within 30 days of the audit being complete
Preliminary 2022-23 Budget	Budget for projected Measure N allocation for new fiscal year; completed using Measure N Education Improvement Plan (EIP) template, with additional information as requested	March - April 2022* <i>*Specific date subject to change, budget submitted to Measure N Commission as part of Measure N Education Improvement Plan (EIP.)</i>
2021-22 Charter Management Organization Meeting Attendance	CMO leader or designee must attend quarterly meetings	Dates to be determined at the beginning of the school year <i>At least 7 days notice to be given prior to any changes in the meeting schedule</i>