

Oakland Unified School District

Independent Citizens Oversight Committee Report
Measure G Parcel Tax

For the Year Ended on June 30, 2017

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I. Introduction & Purpose of Report

The Measure G Independent Citizens Oversight Committee (Committee), pursuant to a requirement of the 2008 Education Parcel Tax, commonly known as “Measure G”, enacted by the voters of the District on February 5, 2008, presents to the Board of Education and to the public, its Annual Measure G Report, adopted June 18, 2018, for the fiscal year ending June 30, 2018.

This report aims not only to fulfill our Measure G reporting requirements, but to enhance overall transparency on Measure G expenditures. The Committee Report covers the same fiscal year as the independent Audit Report, which was completed by Vavrinek, Trine, Day & Co (VTD).

II. Committee History, Purpose & Oversight

A. Legislative History & Authorized Purpose

The voters of the city of Oakland passed the Measure G Parcel Tax on February 5, 2008. The Registrar of Voters for the County of Alameda, State of California certified the results of the election on February 29, 2008. The purpose and proceeds of the Measure G Parcel Tax are stipulated in the election Ballot language which is as follows:

Measure G: *To attract and retain highly qualified teachers, maintain courses that help students qualify for college, maintain up-to-date textbooks and instructional materials, keep class sizes small, continue after-school academic programs, maintain school libraries, and provide programs, including arts and music, that enhance student achievement, shall Oakland Unified School District, without increasing the current rate, continue to levy its education special tax of \$195 per parcel, commencing July 1, 2009, exempting low-income taxpayers, and with all money benefiting Oakland schools.*

B. Oversight Committee

The Measure G Oversight Committee (“Committee”) was created on August 27, 2008 with Resolution No. 0809-0043.

The purpose of the Committee is to inform the public concerning the expenditure of parcel tax revenues and to review and report on the proper expenditure of taxpayers’ money generated by the Measure G parcel tax.

Specifically, the Committee shall:

- (1) Receive and review a report from the Superintendent no later than December 31st of each year that details: (1) the amount of Education Parcel Tax revenues received and expended in the prior year, including District reports and independent annual audit reports pertaining hereto; and (2) the status of any projects or descriptions of any program funded from proceeds of the tax.
- (2) Produce an annual report on expenditures during the preceding fiscal year for public distribution and distribution to the Board of Education not later than February 28th annually that communicates the Committee's finding as to whether tax proceeds are being spent for the purposes permitted by the Measure and recommendations, if any.

The Committee shall have the option to tour sites where Parcel Tax revenues are being expended.

In accordance with Oakland Unified School District Board Bylaw 9131: Advisory and Oversight Committees Section 2: The Committee shall consist of seven (7) members, and shall possess expertise in or represent the following:

- One member shall be the parent or guardian of a child enrolled in the District;
- One member shall be both a parent or guardian of a child enrolled in the District and active in a parent-teacher organization, such as the School Site Council or Parent Teacher Association;
- One member shall be a community member who does not currently have a child enrolled in the District;
- One member shall be a representative of the business community;
- At least two members shall have demonstrated financial expertise; and
- At least four members of the Committee shall be property owners in the City of Oakland.

A single individual may be appointed as a representative of more than one of the above categories, if applicable. The District shall seek to ensure the Committee is representative of the diversity of the District. The Board decides who represents these criteria.

III. Active Committee Members

The Board of Education, pursuant to a requirement of Measure G, adopted Resolution No. 0809-0043, on August 27, 2008, established the seven (7) members Measure G Independent Citizens Oversight Committee. The Committee operates pursuant to said Resolution and adopted Board Bylaw 9131.

The Measure G Committee had two vacancies for the time period of this report.¹
The Committee members were:

1. **John Baldo:** A community member who does not currently have a child enrolled in the District. February 1, 2015 – January 31, 2017 (1st term)
2. **Daniel Bellino:** (*Vice Chairperson*): A community member who does not currently have a child enrolled in the District. February 1, 2015 – January 31, 2017 (1st term).
3. **Sandy Carpenter-Stevenson:** A community member who does not currently have a child enrolled in the District; a property owner in the District. February 1, 2014 - January 31, 2018 (2nd term).
4. **Bradley Mart** (*Chairperson*): Both a parent or guardian of child enrolled in the District and active in a parent teacher organization; a representative of the business community; a property owner in Oakland; demonstrated financial expertise. February 1, 2014 – January 31, 2018 (2nd term)
5. **Amber Childress:** A community member who does not have a child enrolled in the District; and a representative of the business community. February 1, 2016 – January 31, 2018. (1st term).

¹ The Board called for applications in March 2016 and received at least one, and perhaps more qualified applications at that time, but repeatedly stated there were no qualified applications.

IV. Chairman's Notes

The Committee

The 2016-17 school year was a frustrating one for the Measure G Committee. Since its inception in its current form in 2014, the Committee persevered throughout the 2014-15 and 2015-16 school years to create sound processes and attain a "rhythm" for understanding, communicating, and achieving its goals and statutory responsibilities. Unfortunately, much of that unwound over the course of 2016-17 and into 2017-18.

As a result, the 2016-17 report has been significantly delayed in its completion and hindered in its depth and value due to two severely limiting factors: 1) The Committee has not been filled with all 7 Committee members since January 2016. With only five members (or even six members) the Committee is provided with a very thin margin for achieving quorum should a Committee member fall sick or be out of town for work or family commitments. A full Committee of seven members is vital to the sustainable productivity of the Committee 2) There was no Finance Department staff assigned or available to support the Committee for a period of nearly five months (April – September 2017). The effect of these two limiting factors was the cancellation of four Committee meetings over the course of the 2016-17 school year, a problem that has continued into the 2017-18 school year. Ultimately, this has greatly impacted the Committee's ability to fulfill its statutory responsibilities.

The Budget

The committee strongly believes it is in the best interests for the compliant use of Measure G funds and in alignment with the Measure's legislative mandate that Measure G funds be designated as restricted funds in OUSD's budgeting policies and procedures. Measure G funds are supplementary funds designated to align with the specific voter-approved uses, not a substitute to fill gaps in unrestricted fund expenditures.

The allocation of Measure G resources must be transparent and strategic both for the Committee and the public. Right now the Committee, many district staff, nor the public understand how Measure G funds are allocated. For example, the largest single category of allocation, "Basic School Support," is so broad as to be nearly meaningless. The strategy for this allocation is not clear. The Committee has the right and the responsibility to understand the decision-making behind the

allocations.

The lack of a clear strategy for the funds has resulted in a lack of consistency and predictability for the use of the funds. Revenue from Measure G funds is relatively predictable (approximately \$20 million per year). Planning ahead 3-5 years in their use will make the funding of Measure G supported programs more reliable and therefore likely more effective. A set of recommendations regarding the improved strategic allocation of Measure G funds was presented to the Board at their March 28th meeting.

The Impact

The impact of Measure G programs has not been clearly communicated to the Measure G Committee or stakeholders. As stated in prior year reports, the Committee continues to believe that the huge amount of Measure G funds used for Class Size Reduction is not money well-spent and is better used on areas of the Measure G mandate that have more of an impact on student outcomes. Additionally, the Committee continues to express concern and request answers regarding the significant allocation of Measure G funds to the Basic School Support program –a category not designated in Measure G's ballot language.

V. Meeting Summaries for the Report Time Period

The Measure G Committee held 7 meetings during the time period covered in this Report (August 2016 – June 2017). Below is a brief summary of each meeting:

- o August 2016:
 - o Reviewed process for incorporating Measure G funds into the LCAP process (staff presentation)
 - o Reviewed 2015-16 Estimated Actuals
 - o Discussed potential incorporation of Measure G funds in OUSD Equity Pledge

- o September 2016:
 - o Meeting cancelled due to lack of quorum

- o October 2016:
 - o Reviewed 2015-16 Unaudited Actuals
 - o Discussed potential incorporation of Measure G funds in OUSD Equity Pledge

- o November 2016:
 - o Discussed Draft 2015-16 Annual Report

- o December 2016
 - o No meeting due to OUSD holiday closure

- o January 2017
 - o Reviewed Measure G impact on Oakland Fine Arts Summer School (OFASS) program (staff presentation)
 - o Reviewed Draft 2015-16 Annual Report
 - o Discussed potential incorporation of Measure G funds in OUSD Equity Pledge

- o February 2017
 - o Approved 2015-16 Annual Report pending receipt and review of Audit Report
 - o Discussed potential incorporation of Measure G funds in OUSD Equity Pledge

- o March 2017

- o Received and reviewed 2015-16 Audit Report
- o Revised and re-approved 2015-16 Annual Report
- o Discussed potential oversight needs should Measure G funds be allocated to Oakland charter schools

- o April 2017
 - o Meeting cancelled due to lack of Finance Department staff

- o May 2017
 - o Received Library Services update (staff presentation)
 - o Drafted 2016-17 Work Plan

- o June 2017
 - o Meeting cancelled due to lack of Finance Department staff

VI. Financial Summary

Measure G expenditures for the fiscal year 2016-17 are reported in the next schedule. Expenses are reported and categorized by Programmatic and Non-Programmatic area as authorized in the Measure G ballot language (see previous section).

Measure G funds for 2016-17 were largely used to support broad efforts in: Basic School Support (\$5.7M), teacher prep time (\$4.2M), retention qualified teachers (\$1.8M), and school libraries (\$1.2M). Measure G funds were also expended at a high rate to reduce class size (\$5.3M). For detailed program descriptions and expense types, please refer to the Programmatic Summary section (VII) in this report. Measure G funds were completely expended for the 2016-17 year.

| Oakland USD | | | | | | | | |
|--|------------------------|-------------|---------------|-------------|-------------|---------------|-------------------------|--|
| Measure G Oversight Committee | | | | | | | | |
| 2016-2017 Measure G Spending | | | | | | | | |
| Full Time Equivalent (FTE) Employee Distribution | | | | | | | | |
| PROGRAM DESCRIPTION | POSITION DESCRIPTION | Central | Elem | K-8 | High | Grand Total | Total Salary & Benefits | |
| BASIC SCHOOL SUPPORT - 1191 | TEACHER | | 53.84 | 1.30 | 8.45 | 55.14 | \$ 5,165,739 | |
| COVERED ELEM INTERVENTION PDS - 1159 | TEACHER | | 38.60 | 1.93 | | 40.53 | \$ 3,843,299 | |
| CLASS SIZE REDUCTION - 1112 | TEACHER | | 51.29 | 1.26 | | 52.55 | \$ 4,848,778 | |
| SCHOOL LIBRARIES - 1552 | CHIEF ACADEMIC OFFICER | 1.00 | 14.24 | 3.20 | 0.32 | 18.76 | \$ 985,339 | |
| HR RECURITMENT - 9060 | HR PROFESSIONAL | 6.10 | | | | 6.10 | \$ 710,860 | |
| Grand Total | | 7.10 | 157.97 | 7.69 | 8.77 | 181.53 | \$ 15,554,015 | |

(Many partially funded positions are included in FTE count)

| Measure G | 2016-2017 | 2015-2016 |
|--|----------------------|----------------------|
| Program Reconciliation | Actuals | Actuals |
| REVENUES: | | |
| Beginning Balance | \$ (54,345) | \$ 10,829 |
| Parcel Tax Revenues | \$ 20,224,961 | \$ 20,458,246 |
| Total Revenues | \$ 20,170,616 | \$ 20,469,075 |
| EXPENDITURES: | | |
| Basic School Support - 1191 | \$ 5,674,474 | \$ 11,411,273 |
| Staffing to allow for Teacher Prep Time - 1159 | \$ 4,225,072 | \$ 2,121,863 |
| Teacher Growth & Development - 1442 | \$ 1,789,408.70 | |
| HR Recruitment - 9060 | \$ 713,000 | \$ 1,006,656 |
| Subtotal | \$ 12,401,955 | \$ 14,539,792 |
| REDUCE CLASS SIZE | | |
| Reduce class size in K-3 - 1112 | \$ 5,327,994 | \$ 4,781,526 |
| Subtotal | \$ 5,327,994 | \$ 4,781,526 |
| TO MAINTAIN LIBRARIES, MUSIC AND ART PROGRAMS | | |
| Art -1118 | \$ 454,552 | \$ 510,156 |
| Music (Preliminary) - 1135 | \$ 319,616 | \$ 120,962 |
| School Libraries - 1552 | \$ 1,246,743 | \$ 75,983 |
| Oratorical Festival/Performances - 1564 | | \$ 73,453 |
| OFASS - 1596 | \$ 77,621 | \$ 50,780 |
| Subtotal | \$ 2,098,532 | \$ 831,334 |
| COUNTY COLLECTION FEE | | |
| County Fee - 9000 | \$ 341,813 | \$ 346,934 |
| Subtotal | \$ 341,813 | \$ 346,934 |
| PARCEL TAX | | |
| Parcel Tax - 9055 | \$ 322 | \$ 23,834 |
| Subtotal | \$ 322 | \$ 23,834 |
| Total Expenditures | \$ 20,170,616 | \$ 20,523,420 |
| ENDING BALANCE Surplus/(Deficit) | \$ 0 | \$ (54,345) |

VII. Auditor's Report

The auditor determined that OUSD's assertions for the year ending June 30, 2017 were fairly stated:

- 1) The Measure G Parcel Tax proceeds of the Measure are accounted separately in the accounting records of the District.
- 2) Expenditures charged against such proceeds were made in accordance with intended uses spelled out in Measure G and approved by the voters.
- 3) Ensure that low-income exemptions are complete, accurate, and supported by source documents.²

Serious Concerns With Audit Findings

Despite the fact that the audit was "clean", the report contains troubling information that gives the Committee low confidence in OUSD's internal controls related to Measure G during the 2016-17 school year. These issues were particularly concerning:

- 80 original document samples were requested and *none* of the 80 samples were ever given. The auditor waited 3 months to receive the samples. (see the appendix of the report for a list of requested samples)
- The auditor seemed to excuse the District's inability to provide these source documents and did not show concern. He cited history working with the District, the District's recent turnover in finance, and the results of the primary OUSD budget audit as reasons for his comfort with a lack of documentation.
- As part of exemption testing, the audit found a case where someone was given their exemption twice. The auditor noted at least one other error and stated that these were "likely indicators that more errors exist within the worksheet". They suggested the District revamp the way it processes parcel tax exemptions.

² The auditor decided to test this question because the Measure N Citizens Oversight Committee had expressed interest in this issue. The auditor told the Measure G Committee that in most cases auditors meet with the committees prior to starting the audit, to determine what issues the Committee wishes to focus on. As stated elsewhere, this Committee did not have a dedicated person assigned from the financial office, so it was unable to meet with the auditor to pose questions unique to this ballot measure language. The Committee believes this should happen with respect to the 2017-18 Audit.

Justifying Basic School Support

The auditor mapped each of ten programs (Basic School Support, Class Size Reduction, Covered Elementary Intervention, Effective Education Systems Initiative (EEIP), School Library, HR Recruitment, Art, Music, Fine Arts Summer School, and Other Programs and Local Goals) and determined that each individual program was within the ballot language objective. As with the prior year's Audit Report (2015-16), the auditor noted that Basic School Support is one of the largest categories. Funds in that category are use for classroom teachers salaries and benefits. The audit acknowledges that neither the category, nor the payment of classroom salaries was contemplated in the ballot language, but concludes that it aligns with Measure G's purpose of "attracting and retaining qualified teachers." The auditor claims that the Basic School Support expenditure, as well as the EEIP and Class Size Reduction expenditures, prevent OUSD from using other unrestricted resources or reserves to cover these costs, thus allowing OUSD to offer a more competitive salary and benefits package.

Source Document Requests

To test transactions charged to Measure G, the auditor requested a sample of original source documents related to 80 transactions. The auditor reported that after an extended period of time, none of the 80 samples were produced. The auditor claimed that the availability of alternative electronic documents enabled them to form reasonable conclusions, but nevertheless expressed concern at the District's inability to produce source documents. When questioned about this at the auditor's presentation to the Committee, District staff explained that the auditor had requested items that do not exist, such as job descriptions, but no explanation was given for why other original documentation was not then requested by the auditor to test transactions charged to Measure G. A list of 40 transactional source documents requested, but not received is included as an Appendix to the audit report.

VIII. Employee Funding Summary

There were 175 Full Time Equivalent (FTE) teaching positions funded by Measure G. An additional 7 positions were funded at the District's central office. The following table provides the breakdown of employees across the program areas:



| PROGRAM DESCRIPTION | POSITION DESCRIPTION | Central | | Elementary | | K-8 | | High | | Grand Total | | | | | | |
|--------------------------------------|-------------------------------|-------------|-------------|-------------|---------------|---------------|--------------|-------------|--------------|----------------|-------------|--------------|---------------|---------------|---------------|----------------|
| | | 16-17 | 15-16 | Chg | 16-17 | 15-16 | Chg | 16-17 | 15-16 | Chg | 16-17 | 15-16 | Chg | | | |
| PROGRAM DESCRIPTION | POSITION DESCRIPTION | 16-17 | 15-16 | Chg | 16-17 | 15-16 | Chg | 16-17 | 15-16 | Chg | 16-17 | 15-16 | Chg | | | |
| BASIC SCHOOL SUPPORT - 1191 | TEACHER | 0.00 | 0.00 | 0.00 | 53.84 | 69.13 | (15.29) | 1.30 | 29.36 | (28.06) | 8.45 | 30.10 | -21.65 | 63.59 | 128.59 | (65.00) |
| COVERED ELEM INTERVENTION PDS - 1159 | TEACHER | 0.00 | 0.00 | 0.00 | 38.60 | 23.75 | 14.85 | 1.93 | 0.35 | 1.58 | 0.00 | 0.00 | 0.00 | 40.53 | 24.10 | 16.43 |
| CLASS SIZE REDUCTION - 1112 | TEACHER | 0.00 | 0.00 | 0.00 | 51.29 | 53.09 | (1.80) | 1.26 | 0.69 | 0.57 | 0.00 | 0.00 | 0.00 | 52.55 | 53.78 | (1.23) |
| SCHOOL LIBRARIES - 1552 | PROG. MGR DIST. LIBRARY SERV. | 1.00 | 1.00 | 0.00 | 14.24 | 0.00 | 14.24 | 3.20 | 0.00 | 3.20 | 0.32 | 0.00 | 0.32 | 18.76 | 1.00 | 17.76 |
| HR RECRUITMENT - 9060 | HR PROFESSIONAL | 6.10 | 6.10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6.10 | 6.10 | 0.00 |
| Grand Total | | 7.10 | 7.10 | 0.00 | 157.97 | 145.97 | 12.00 | 7.69 | 30.40 | (22.71) | 8.77 | 30.10 | -21.33 | 181.53 | 213.57 | (32.04) |

(Many partially funded positions are included in FTE count)

Oakland USD
Measure G Oversight Committee
Comparison FY 16-17 vs 15-16 Measure G FTE
Full Time Equivalent (FTE) Employee Distribution

Measure G Employee FTE Comparison

There was an increase in support to elementary programs of 12 FTE, reduction of 23 FTE in K-8 programs and a reduction in high school programs of 21 FTE. There was no change in the amount of FTE fund in the central office of 7 FTE. The following table provides a comparison of employees across program areas:

IX. Programmatic Summary

A. Basic School Support

The Measure G Committee continues to seek information about Measure G's Basic School Support program since it consistently receives the largest Measure G allocation. The 2016-17 school year saw the lowest allocation to Basic School support in the last 4 years and a dramatic decrease from the previous year. Basic School Support funds are spent on teachers' salaries and benefits at school sites.

Explore More: trackg.org/programs.html#basic-school-support

Categories of Spending

| | |
|-------------------------------|-----------------------|
| Teacher Salaries | \$3,948,587.41 |
| Teacher Benefits | \$1,724,808.31 |
| Clerical Substitutes | \$966.32 |
| Classified Benefits | \$105.30 |
| Teacher On Special Assignment | \$7.09 |
| Grand Total | \$5,674,474.43 |

B. Maintain Up-To-Date Textbooks and Instructional Materials

Approximately \$134K was spent on instructional materials or textbooks across all Measure G Program areas.

C. Maintain Courses that Help Students Qualify for College

There were no Measure G funds specifically designated in 2016-17 to maintain these courses.

D. Elementary Education Intervention Program (EEIP)

Covered Elementary Intervention funding gives classroom teachers time to plan, assess student work, and collaborate with peer teachers and serves through the use of “Prep Periods”. In fiscal year 2016-17, Measure G funded approximately 39 full-time equivalents (FTE) Prep-teachers in elementary schools and 2 in K-8 schools at a cost of \$3.8 million in order to provide these prep periods.

Specifically, all elementary classroom teachers receive at least one 50 minute prep period per week. School sites receive an EEIP allocation based on the number of FTE teachers on staff. The EEIP allocation can result in a partial FTE, thus a school site can choose to supplement the funding for an EEIP teacher in order for him/her to be at the school site full time, or the EEIP teacher may work at multiple sites. EEIP teachers provide instruction in a range of subject matters, including physical education, science, math, reading, writing, and art.

Throughout the district, for new teachers, these resources afforded them time to meet with their coaches and receive instructional support. Additionally, many school site professional learning communities met during teacher prep time to collaborate, look at student work, and get advice from each other when challenges arose.

Categories of Spending

| | |
|---------------------|-----------------------|
| Teacher Salaries | \$2,982,570.84 |
| Teacher Benefits | \$1,219,284.86 |
| Teacher Substitutes | \$18,163.60 |
| Paper | \$5,052.47 |
| Grand Total | \$4,225,071.77 |

E. Talent Division: Teacher Recruitment and Retention

Categories of Spending

| | |
|--------------------------------------|---------------------|
| Supervisor & Administration Salaries | \$422,057.63 |
| Classified Benefits | \$179,725.68 |
| Teacher On Special Assignment | \$80,976.74 |
| Certificated Benefits | \$28,080.95 |
| Dues & Memberships | \$2,140.00 |
| Other Certificated Salaries | \$19.35 |
| Grand Total | \$713,000.35 |

F. Class Size Reduction

Class Size Reduction funding was allocated to school sites with Kindergarten – 3rd grade students so that the teacher:student ratios could be reduced.

These funds are additive to funds provided by the State for this purpose. For the fiscal year ending June 30, 2017, this funding covered the cost of 53 FTE elementary school teachers at a cost of over \$5.3 million approximately 25% of all Measure G funds. Furthermore, the Measure G funds for this program are only applied to instruction during the regular school day and year; not summer school or after-school programs

The committee has attempted to better understand the impact of Measure G funds on class size, but the data to date is insufficient for the Committee to reach a conclusion at this time. The Committee has asked staff for more frequent and transparent reporting on this issue in the future.

Categories of Spending

| | |
|---------------------------------------|-----------------------|
| 1105 - TEACHERS SALARIES | \$3,739,504.91 |
| 3401 - HEALTH & WELFARE CERTIFICATED | \$883,732.43 |
| 3101 - STRS CERTIFICATED | \$457,408.66 |
| 3601 - WORKERS COMP CERTIFICATED | \$175,602.85 |
| 3301 - SOCSEC,MEDI,ALTSS CERTIFICATED | \$38,007.53 |
| 3321 - MEDICARE CERTIFICATED | \$21,161.52 |
| 3501 - ST UNEMPLOY INS CERTIFICATED | \$3,988.63 |
| 3901 - OTHER BENEFITS CERTIFICATED | \$3,307.22 |
| 3201 - PERS CERTIFICATED | \$3,159.08 |
| 5826 - EXTERNAL WORK ORDER SERVICES | \$2,121.00 |
| Grand Total | \$5,327,993.83 |

F. Maintain School Libraries

Funding for school libraries was allocated in 2016-17 to support the salary and benefits for a District Library Manager. No funds were spent on school site libraries. The Committee heard from OUSD staff, OUSD librarians, Friends of Oakland Public School Libraries, and many concerned citizens. As a result of these and other hearings, OUSD changed funding significantly for OUSD libraries in the 2016/2017 school year. This important issue is being resolved with a clear and decisive step forward towards resolving school library funding. However, libraries are still hugely underfunded and many of our schools go without libraries and without librarians.

Categories of Spending

| | |
|--------------------------------------|-----------------------|
| Classroom Support Salaries | \$359,418.84 |
| Classified Benefits | \$213,885.37 |
| Supervisor & Administration Salaries | \$135,166.01 |
| Books Other Than Textbooks | \$105,561.19 |
| Teacher Salaries | \$91,024.20 |
| Teacher on Special Assignment | \$57,247.92 |
| Supplies | \$49,280.05 |
| Certificated Salaries | \$47,996.51 |
| Consultants | \$44,259.28 |
| Computer < \$5,000 | \$35,359.05 |
| Instructional Aide Salaries | \$30,257.04 |
| Pupil Support Salaries | \$15,010.64 |
| Furniture < \$5,000 | \$12,088.93 |
| Licensing Agreements | \$7,550.00 |
| Teachers Salaries Stipends | \$4,647.05 |
| Classroom Support Salaries Overtime | \$3,613.13 |
| Grand Total | \$1,246,742.66 |

G. Provide Art Programs

Measure G funding for Art assisted the District in providing arts instruction to a greater number of students, to build school cultures that support quality arts learning and to prepare teachers to teach in and through the arts.

Over the 2016-17 school year, Measure G funds for the arts were spent primarily on consultants. Community artists are sometimes hired as consultants to support arts education in the district. The majority of Measure G funding for Art however was allocated directly to school sites in the amount of nearly \$500K.

| School Site | Art Spending |
|--------------------------------------|-------------------------|
| 998 - School Contingency Funds | \$122,650.00 |
| 306 - SKYLINE HIGH SCHOOL | \$34,212.73 |
| 115 - EMERSON | \$18,271.86 |
| 186 - INTERNATIONAL COMMUNITY SCHOOL | \$18,000.00 |
| 149 - COMMUNITY UNITED ELEMENTARY | \$15,181.54 |
| 181 - Encompass Small School | \$15,058.84 |
| 170 - HOOVER | \$15,000.00 |
| 203 - FRICK MIDDLE | \$15,000.00 |
| 122 - GRASS VALLEY | \$15,000.00 |
| 179 - MANZANITA COMMUNITY SCHOOL | \$15,000.00 |
| 226 - ROOTS INTERNATIONAL ACADEMY | \$15,000.00 |
| 121 - LA ESCUELITA | \$15,000.00 |
| 191 - SANKOFA ACADEMY | \$15,000.00 |
| 192 - RISE | \$15,000.00 |
| 168 - CARL MUNCK | \$13,786.01 |
| 148 - REDWOOD HEIGHTS | \$12,500.00 |
| 210 - EDNA BREWER MIDDLE | \$12,350.00 |
| 112 - GREENLEAF ELEMENTARY | \$12,111.36 |
| 305 - OAKLAND TECH HIGH SCHOOL | \$10,850.95 |
| 236 - URBAN PROMISE ACADEMY | \$10,482.15 |
| 125 - NEW HIGHLAND ACADEMY | \$10,000.00 |
| 204 - WEST OAKLAND MIDDLE | \$7,500.00 |
| 107 - EAST OAKLAND PRIDE | \$7,480.31 |
| 212 - ROOSEVELT MIDDLE | \$6,398.33 |
| 213 - WESTLAKE MIDDLE | \$4,475.61 |
| 145 - PERALTA | \$3,241.97 |
| Grand Total | \$454,551.66 |

Categories of Spending

| | |
|---------------------------------------|---------------------|
| Consultants | \$354,065.00 |
| Supplies | \$26,704.49 |
| Teacher On Special Assignment | \$25,643.43 |
| Teacher Salaries Stipends | \$20,650.07 |
| Teacher Benefits | \$11,991.20 |
| Furniture < \$5,000 | \$5,678.87 |
| Assemblies / Classroom Presentations | \$4,823.42 |
| Internal Maintenance Work Orders | \$2,500.00 |
| External Work Order Services | \$2,389.50 |
| Teacher on Special Assignment Stipend | \$105.68 |
| Grand Total | \$454,551.66 |

H. Oakland Fine Arts Summer School (OFASS)

OFASS is a collaborative program funded and operated through OUSD and community partners. Through Measure G's support, elementary school aged OUSD students can enroll in and attend this integrative arts summer program.

The summer program runs for full days for 4 weeks during the summer. Students are grouped by grade level and/or experience and are assigned classes in several areas of the arts. For example, class offerings include: art – set design, drama, music – voice, video production, and dance. The summer program culminates on a staged performance featuring all students' participants. Measure G funding covers the cost of stipends and salaries and benefits for teachers and consultants.

OFASS is an intensive program with strong emphasis on the performing arts. It is for beginners to advanced students who are open to exploration, willing to

venture out and accept challenges, and be focused and disciplined.

| Program 1596 - OFASS | | |
|-----------------------------------|------------------|------------------|
| Type of Expense | FY 2017 | FY 2016 |
| <i>Labor Expenses</i> | | |
| Teacher Salaries & Benefits | \$ 44,684 | \$ 52,247 |
| <i>Non-Labor Expenses</i> | | |
| Supplies, Books, Services & Other | \$ 32,937 | \$ 23,736 |
| Grand Total | \$ 77,621 | \$ 75,983 |

I. Oratorical Fest/Performances

Funding is provided to support numerous community events. Funding is allocated in part for staff salary and benefits to support after-hours work. The District also funded some consultants to provide expertise and support to staff surrounding the major events.

A large portion of this funding covers the costs of supplies required to plan and host large community events such as: rentals, refreshments and other general supplies. Events include the Oratorical Fest and our annual spelling bee contest.

These community-based events encouraged academic contest and engaged students in a meaningful way to think about social change and progress. These experiences and acquired skills are critical for college, community and career readiness and fundamentally linked to OUSD's overall mission. The Oratorical Fest competition helps build students' confidence, articulation, pronunciation, and stage presence.

| Program 1564 - Oratorical Fest/Performances | | |
|--|----------------|------------------|
| Type of Expense | FY 2017 | FY 2016 |
| <i>Labor Expenses</i> | | |
| Teacher Salaries & Benefits | \$ 1 | \$ 40,109 |
| <i>Non-Labor Expenses</i> | | |
| Supplies, Books, Services & Other | \$ - | \$ 33,344 |
| Grand Total | \$ 1 | \$ 73,453 |

J. Provide Music Programs

Funding in music allows the District to provide access to music instruction, to build school cultures that support learning through music and to prepare teachers to teach in and through music. This funding supports teachers on special assignments or consultants to provide the District’s students.

| Program 1135 - Music | | |
|-----------------------------------|-------------------|------------------|
| Type of Expense | FY 2017 | FY 2016 |
| <i>Labor Expenses</i> | | |
| Teacher Salaries & Benefits | \$ 319,616 | \$ 50,780 |
| <i>Non-Labor Expenses</i> | | |
| Supplies, Books, Services & Other | \$ - | \$ - |
| Grand Total | \$ 319,616 | \$ 50,780 |

IX. Non Programmatic Costs

A. County Administrative Fee

This funding reflects county-based fees incurred by OUSD to access, levy and collect the parcel tax. These fees are paid directly to the County of Alameda. A fee must be paid for each parcel tax the county collects.

| Program 9000 - Other Programs/Local Goals | | |
|--|-------------------|-------------------|
| Type of Expense | FY 2017 | FY 2016 |
| <i>Labor Expenses</i> | | |
| Teacher Salaries & Benefits | \$ - | \$ - |
| <i>Non-Labor Expenses</i> | | |
| Supplies, Books, Services & Other | \$ 341,813 | \$ 346,934 |
| Grand Total | \$ 341,813 | \$ 346,934 |

B. Exemption Processing Costs

The table below reflects the administrative cost to process the Measure G applications and provide the City of Oakland exempt homeowners with procedural assistance and recommendations.

| Program 9055 - Parcel Tax | | |
|-----------------------------------|---------------|------------------|
| Type of Expense | FY 2017 | FY 2016 |
| Labor Expenses | | |
| Teacher Salaries & Benefits | \$ 322 | \$ 23,834 |
| Non-Labor Expenses | | |
| Supplies, Books, Services & Other | \$ - | \$ - |
| Grand Total | \$ 322 | \$ 23,834 |

X. TrackG.org Updates

TrackG.org helps the Oakland community explore Measure G spending data. This project is done in cooperation with Open Oakland, a volunteer organization. TrackG.org is not an official OUSD project although the OUSD budget office is the source of all data. The raw data is published at data.openoakland.org.

Spending from the previous school year (represented in this report) was added to the site and displayed by default. There are now 5 years of data on Measure G spending available to view.



