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January 23, 2014

David Kakishiba, President
Board of Education
Oakland Unified School District
2111 International Boulevard
Oakland, CA 94606

RE: Public Disclosure of Collective Bargaining Agreement between the Oakland Unified School District and Service Employees International (SEIU), Oakland Education Association (OEA), United Administrators of Oakland Schools (UAOS), American Federation of State, County and Municipal Employees (AFSCME), Building Construction Trade (BTC), Teamsters (Locals 70 and 853) and Unrepresented groups.

Dear President Kakishiba:

We have reviewed the Public Disclosure of Collective Bargaining Agreement for the Oakland USD employee groups listed above covering the period beginning July 1, 2013 and ending June 30, 2014. This agreement provides a 0.5% ongoing salary increase, which is in addition to the 1.5% increase previously approved in October 2013. The purpose of our review is to determine whether these agreements will have a material impact on the financial condition of the District in the current and subsequent two fiscal years.

Based on the 2013-14 First Interim Report Multi-Year Projection and including the additional expenditures associated with the agreements, it appears that the District will be able to maintain its required reserve for economic uncertainties for 2013-14 and the subsequent two fiscal years.

Should any other tentative agreements be made, please submit new Public Disclosure documents to our office 10 days prior to the date the Governing Board will take action.

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If you have any questions or concerns regarding our review, please feel free to call me at (510) 670-4270, or Sheila Jordan at (510) 670-4140.

Sincerely,



Damon R. Smith, Associate Superintendent of Business Services
Alameda County Office of Education

DRS:sm

cc: Board of Education, Oakland USD
Gary D. Yee, Acting Superintendent, Oakland USD
Vernon Hal, Deputy Superintendent of Business and Operations, Oakland USD
Carlene Naylor, State Trustee, Oakland USD
Tom Torlakson, State Superintendent of Public Instruction, CDE
Carolyn Baez, Financial Audits Bureau-Division of Audits, SCO
Peter Foggiato, School Fiscal Services Director, CDE
Sheila Jordan, Superintendent, ACOE
Jeffrey B. Potter, Executive Director, ACOE