



# OAKLAND UNIFIED SCHOOL DISTRICT

*Community Schools, Thriving Students*

## FISCAL SYSTEMS REPORT

Presented Wednesday, April 23, 2025



## DISCLAIMER

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## PRESENTER

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- Caroline Larson, CPA, MBA  
Partner  
[calarson@eidebailly.com](mailto:calarson@eidebailly.com)  
909.755.2817
- Provided fiscal systems assessments for:
  - West Contra Costa Unified School District,
  - Emery Unified School District,
  - Vallejo City Unified School District, and
  - Oakland Unified School District.
- Our consulting team worked with seven of the nine districts in receivership over the past 30 years.



# FORMAL REPORT PROVIDED TO OUSD BOARD



The report:

- Was contracted October 31, 2024, to satisfy the Education Code 41320.1(a)(4) requirement of districts that received a State Apportionment Loan.
- Is one part of a process.
- Will aid other oversight agencies in OUSD's exit process of State Receivership.



# OAKLAND UNIFIED SCHOOL DISTRICT

## POSITIVE ATTRIBUTES

- Consistent leadership of one Superintendent for eight years.
- A Superintendent that has prioritized the goal of local control for the district.
- A “no excuses” tone at the top.
- Consistent leadership of one Chief Business Official for over five years.
- Consistent leadership of the Chief Accounting job since 2019, by someone who has worked in the accounting department since 2008.
- A high degree of self-awareness at the Executive Cabinet level, with a deep understanding of the macro and micro issues of the district, demonstrated with continued stamina to pursue excellence.
- Depth of high-level leadership talent across the various district disciplines.

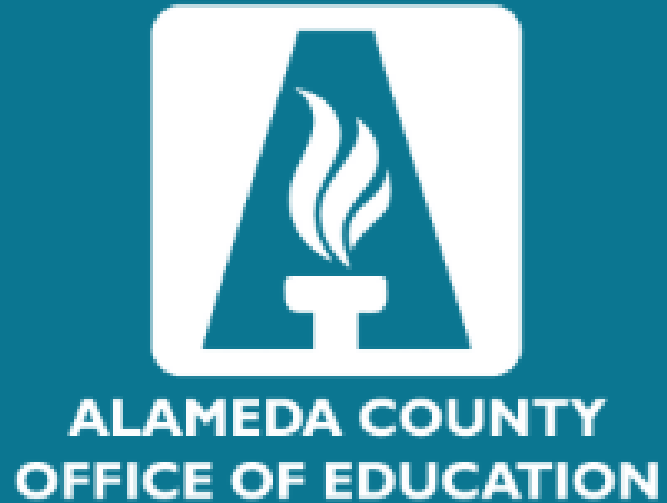


# OAKLAND UNIFIED SCHOOL DISTRICT

## POSITIVE ATTRIBUTES



- Continued improvement in accounting and business office practices as evidenced by external audits and oversight.
- Demonstrated leadership to implement and maintain the framework for mitigating extreme fiscal risk.
- The ability to be audited, to respond to audits, and to provide access to district transactions such that a Certified Public Accounting firm and the County Office of Education can quickly assess the district's financial condition.



## OAKLAND USD MITIGATES EXTREME FISCAL RISK

1. Actions of Board members, administration and / or employees are absent of self-interest and / or criminal intent.
2. Actions of vendors are absent of self-interest and / or criminal intent.
3. District uses the County Treasury for banking services.
4. District uses the County Office of Education financial services software to report financial information for actuals, budget, and encumbrances.
5. District uses all the available modules within the County Office of Education financial information system for position control, payroll, retirement and tax reporting, cash collections, fixed assets, and vendor payments.
6. District televises Governing Board meetings, conforms to the requirements of the law as it pertains to open meetings, and posts minutes and recordings within two weeks of the live event.

# OAKLAND USD MITIGATES EXTREME FISCAL RISK

## Oakland Unified School District

via [ZOOM VIDEO LINK](#)

via [GRANICUS LIVE MEETING VIDEO LINK](#)  
[At time of Meeting, please click link above, then scroll to bottom of District's Home Web Page to access "Upcoming Legislative Events & Live Meeting", then click Board of Education - Video "In Progress"]


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If registration assistance is needed, please call 510 - 579 - 1959: leave name, call back number, suggest a best time to call you back within a two (2) hour window, Mon - Wed Noon, with you at your computer.



**ACCESSIBILITY OF AGENDA AND AGENDA MATERIALS**  
Agenda and agenda materials are accessible at <http://www.ousd.org> or from any computer terminal in the Offices of the Board of Education and Superintendent, 1000 Broadway, Suite 300, Oakland, CA 94607-4099

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**Meeting Agenda Long - Final**

7. District offers a Board agenda that increases community understanding of issues by writing narratives that describe the compliance being addressed and how the district is conforming to the requirement which includes the financial, educational, and administrative impact.

8. District uses reputable, sustainable software vendors for student information systems.

9. District does not issue non-voter approved debt such as Bond Anticipation Notes (BANs), Certificates of Participation (COPs) and capital leases.

10. District does not provide life-time health benefits to retired personnel.

11. District evaluates the financial impact of all passages of its collective bargaining contracts and continuously reviews and updates to cost contain the agreements during the bargaining process.



**HOWEVER,...OAKLAND HAS SOME WORK TO DO**

# **2025-26 Budget Balancing Solutions, Attachment C Board Study Session**

February 5, 2025

[www.ousd.org](http://www.ousd.org) [f](#) [t](#) [i](#) [v](#) @OUSDnews

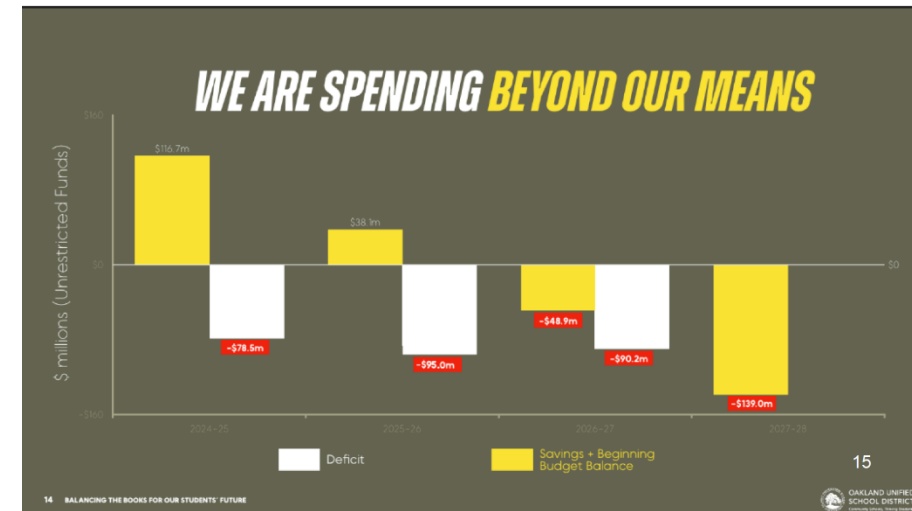


**OAKLAND UNIFIED  
SCHOOL DISTRICT**  
*Community Schools. Thriving Students*



# EIDE BAILLY CONCLUSIONS BASED ON ANALYSIS OF OAKLAND USD FINANCIAL INFORMATION

- 1) The district is positioned to require outside financial intervention unless it acts to change its operations. Our firm has validated the district's Second Interim Report, 2024-25, and finds the following:
  - a) The district must reduce \$72.5 million through revenue enhancements or reductions in expenses in 2025-26, ongoing as of July 1, 2025,
  - b) An additional \$17 million of revenue enhancements or reductions in expenses in 2026-27, ongoing as of July 1, 2026, and
  - c) An additional \$9 million of revenue enhancements or reductions in expenses in 2027-28, ongoing as of July 1, 2027.
- 2) These reductions do not include accommodating for future mandated increases to any program, unexpected events, employee compensation enhancements, program innovations, or inflation.





## WITHOUT A SUFFICIENT RECOVERY PLAN AND BOARD ACTION, OAKLAND USD WILL REQUIRE OUTSIDE FINANCIAL INTERVENTION, POSSIBLY AS EARLY AS 2025-26

	24-25 Second Interim	24-25 Second Interim	24-25 Second Interim	2025-26 MYP	2025-26 MYP	2025-26 MYP	2026-27 MYP	2026-27 MYP	2026-27 MYP	2027-28 MYP	2027-28 MYP	2027-28 MYP
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
LCFF	475,572,542	4,470,504	480,043,046	480,197,382	4,470,504	484,667,886	493,859,574	4,470,504	498,330,078	510,027,128	4,470,504	514,497,632
Federal Revenue	-	61,260,404	61,260,404	-	53,735,922	53,735,922	-	53,735,922	53,735,922	-	53,735,922	53,735,922
State Revenue	11,803,886	167,615,588	179,419,474	11,803,886	155,477,126	167,281,012	11,803,886	155,477,126	167,281,012	11,803,886	155,477,126	167,281,012
Local Revenue	20,793,234	93,446,107	114,239,342	11,438,705	93,446,107	104,884,813	11,438,705	93,446,107	104,884,813	11,438,705	93,446,107	104,884,813
<b>Total Revenue</b>	<b>508,169,662</b>	<b>326,792,603</b>	<b>834,962,266</b>	<b>503,439,974</b>	<b>307,129,660</b>	<b>810,569,633</b>	<b>517,102,166</b>	<b>307,129,660</b>	<b>824,231,825</b>	<b>533,269,720</b>	<b>307,129,660</b>	<b>840,399,379</b>
Certificated Salaries	186,317,126	97,359,917	283,677,043	193,486,221	95,864,363	289,350,584	199,735,725	95,401,870	295,137,595	210,788,906	90,251,441	301,040,347
Classified Salaries	62,543,530	73,047,833	135,591,363	65,789,915	71,157,362	136,947,277	67,865,252	70,451,498	138,316,750	71,845,937	67,853,980	139,699,917
Benefits	118,524,301	110,412,817	228,937,119	120,714,008	108,702,426	229,416,434	121,494,068	108,060,683	229,554,751	127,042,322	103,909,429	230,951,750
Supplies	23,614,826	39,724,226	63,339,052	23,614,826	37,828,098	61,442,924	23,614,826	34,060,391	57,675,218	23,614,826	33,691,705	57,306,531
Services	67,582,460	136,523,431	204,105,891	67,582,460	131,711,324	199,293,784	67,582,460	125,616,501	193,198,961	67,582,460	124,667,433	192,249,892
CapOut	4,259,291	12,582,531	16,841,823	4,259,291	10,930,971	15,190,262	4,259,291	10,219,699	14,478,990	4,259,291	10,219,699	14,478,990
Other Outgo	2,169,073	7,929,911	10,098,984	2,169,073	7,929,911	10,098,984	2,169,073	7,929,911	10,098,984	2,169,073	7,929,911	10,098,984
Indirect	(12,684,253)	10,401,900	(2,282,353)	(12,593,578)	10,311,225	(2,282,353)	(12,302,321)	10,019,968	(2,282,353)	(11,832,489)	9,550,136	(2,282,353)
<b>Expenses</b>	<b>452,326,355</b>	<b>487,982,567</b>	<b>940,308,922</b>	<b>465,022,216</b>	<b>474,435,680</b>	<b>939,457,896</b>	<b>474,418,374</b>	<b>461,760,522</b>	<b>936,178,896</b>	<b>495,470,326</b>	<b>448,073,734</b>	<b>943,544,060</b>
	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus Deficit</b>	<b>55,843,307</b>	<b>(161,189,963)</b>	<b>(105,346,656)</b>	<b>38,417,758</b>	<b>(167,306,021)</b>	<b>(128,888,263)</b>	<b>42,683,791</b>	<b>(154,630,862)</b>	<b>(111,947,071)</b>	<b>37,799,394</b>	<b>(140,944,074)</b>	<b>(103,144,680)</b>
Transfer In	-	-	-	-	-	-	-	-	-	-	-	-
Transfer out	3,000,000	-	3,000,000	3,000,000	-	3,000,000	3,000,000	-	3,000,000	3,000,000	-	3,000,000
Contribution	(124,292,903)	124,292,903	(0)	(127,219,631)	127,219,630	(0)	(129,918,943)	129,918,943	(0)	(133,210,035)	133,210,035	(0)
Other In / Out	(127,292,903)	124,292,903	(3,000,000)	(130,219,631)	127,219,630	(3,000,000)	(132,918,943)	129,918,943	(3,000,000)	(136,210,035)	133,210,035	(3,000,000)
	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Surplus/Deficit</b>	<b>(71,449,596)</b>	<b>(36,897,061)</b>	<b>(108,346,657)</b>	<b>(91,801,873)</b>	<b>(40,086,390)</b>	<b>(131,888,263)</b>	<b>(90,235,152)</b>	<b>(24,711,919)</b>	<b>(114,947,071)</b>	<b>(98,410,641)</b>	<b>(7,734,040)</b>	<b>(106,144,681)</b>
9791	118,160,823	190,827,687	308,988,511	45,775,021	153,930,627	199,705,648	(46,026,852)	113,844,236	67,817,385	(136,262,003)	89,132,317	(47,129,686)
9793	(936,206)	-	(936,206)	-	-	-	-	-	-	-	-	-
9795	-	-	-	-	-	-	-	-	-	-	-	-
<b>Ending Balance</b>	<b>45,775,021</b>	<b>153,930,627</b>	<b>199,705,648</b>	<b>(46,026,852)</b>	<b>113,844,236</b>	<b>67,817,385</b>	<b>(136,262,003)</b>	<b>89,132,317</b>	<b>(47,129,686)</b>	<b>(234,672,644)</b>	<b>81,398,277</b>	<b>(153,274,367)</b>

Source: Oakland Unified School District Second Interim Report, 2024-25, updated by Eide Bailly for our firm's estimate of the Local Control Funding Formula and our interpretation of how the district is depleting its restricted resources in future years, relative to unrestricted. The details of this projection were provided to the Alameda County Office of Education, Oakland Unified School District leadership, and the Trustee, as of March 16, 2025. A follow up meeting was held on March 27, 2025.

A close-up, high-contrast photograph of a person's face, focusing on the eye and cheek. A single tear is visible, falling from the eye. The lighting is dramatic, with deep shadows and bright highlights on the skin.

## WHY IS THIS SO HARD?

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- In the 1990's, Oakland USD began correcting overcrowding and student performance issues by welcoming the small school and charter movement.
- The model was financially unsustainable at the time of the 2003 bankruptcy, yet the implementation continued.
- The public, educational visionaries, and wealthy investors, encouraged the concepts from the 1990's through 2010.
- The ideas may be sound, but the structure requires more financial support than on-going funds provide.



# OAKLAND USD: HISTORY OF A DISTRICT

1. Oakland USD required a State Apportionment Loan in 2003 due to:
  - a. Student enrollment flight due to authorizing 20 charters in the 1990's/early 2000's,
  - b. Banking outside the county treasury,
  - c. Utilizing financial system software that was off-line from the County Office of Education,
  - d. Rapidly opening 9 new schools at the beginning of a small school movement, and
  - e. Not attending to financial details.
2. The State Loan of \$100 million is the largest in the history of the state.
3. The additional 2018 special apportionment of \$39 million, that did not require payback, has been depleted.
4. The district has addressed the business aspects of its problem, now it must attend to student attendance, enrollment, and small school concept.



# OAKLAND USD FINANCES HAVE BEEN OVERBURDENED SINCE 2003: WHY?



- Operating the most schools per pupil in the state.
- By the State, County Office of Education and the district authorizing 17 charters, adding to the 20 at the time of the bankruptcy, to total 37 as of 2024-25, diverting 25% student enrollment away from the district.
- Students not enrolling in the district middle schools, making other choices for education at this juncture.
- Student attendance being below the state averages needed to financially succeed.

## 2009 STANFORD UNIVERSITY REPORT OF OAKLAND SCHOOLS UNDER SMALL SCHOOL MOVEMENT

School Level	Number of schools started per year								Total
	Pre- 2002	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	
Elementary	2	0	1	1	3	6	6	1	20
Middle	2	1	0	1	1	5	1	0	11
High	1	2	5	4	2	0	1	0	15
Other	1	0	0	0	1	1	0	0	3
Total	6	3	6	6	7	12	8	1	49

Oakland USD added 49 schools within a decade to address overcrowding and student achievement metrics based on academic studies of the era.

Source: Ash Vasudeva, Linda Darling-Hammond, Stephen Newton & Kenneth Montgomery & the School Redesign Network at Stanford University. Oakland Unified School District New Small Schools Initiative Evaluation. 2009.

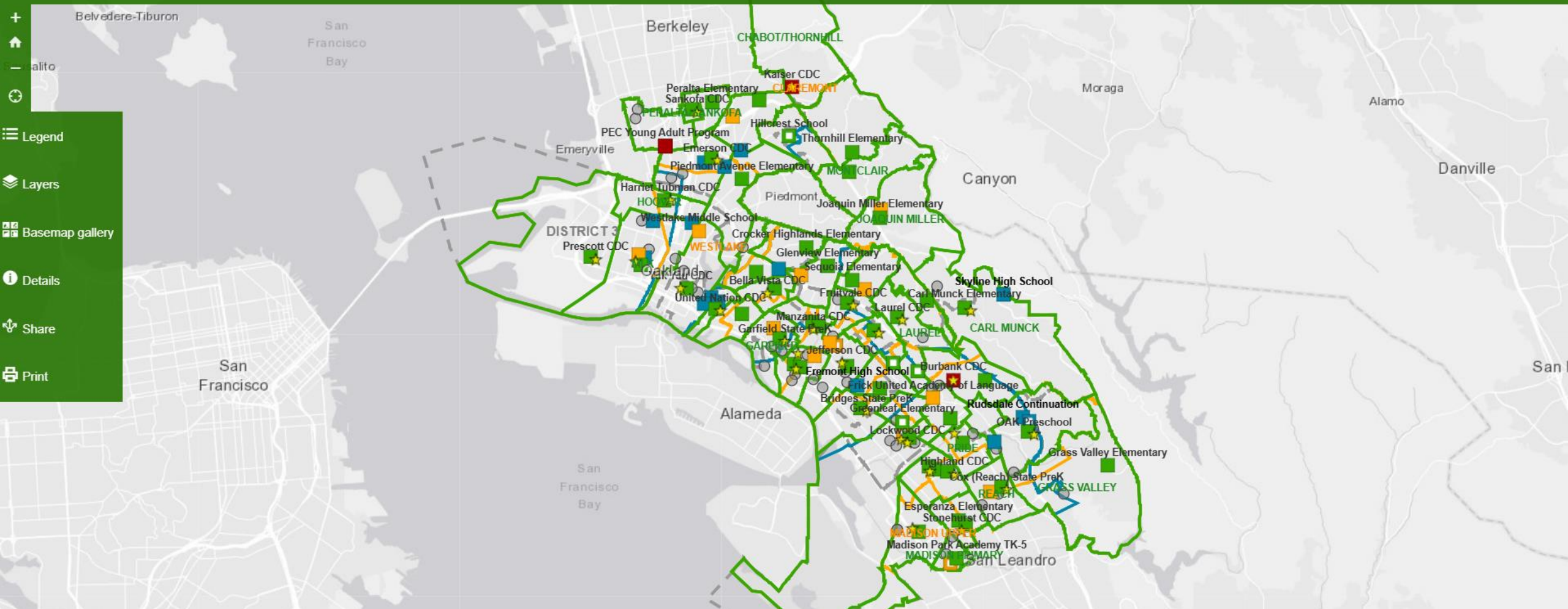
County Code	District Code	School Code	Charter Number	Authorizer Name	Charter School	Fund Type	Charter Petition Type	Petition Expiration Date
01	10017	0125567	1383	Alameda Co. Office of Education	Urban Montessori Charter	Direct Funded	Regular	6/30/2025
01	10017	0137448	1908	Alameda Co. Office of Education	Aurum Preparatory Academy	Direct Funded	Regular	6/30/2025
01	10017	6002000	1464	Alameda Co. Office of Education	Lazear Charter Academy	Direct Funded	Regular	6/30/2025
01	61259	0114363	0882	Oakland Unified	American Indian Public Charter School II	Direct Funded	Regular	6/30/2025
01	61259	0114868	0883	Oakland Unified	Oakland Charter High	Direct Funded	Regular	6/30/2025
01	61259	0126748	1449	Oakland Unified	LPS Oakland R & D Campus	Direct Funded	Regular	6/30/2025
01	61259	0106906	0661	Oakland Unified	Bay Area Technology	Direct Funded	Regular	6/30/2026
01	61259	0118224	1023	Oakland Unified	Aspire Golden State College Preparatory Academy	Direct Funded	Regular	6/30/2026
01	61259	0128413	1577	Oakland Unified	Aspire College Academy	Direct Funded	Regular	6/30/2026
01	77180	0138289	2015	State Board of Education	Latitude 37.8 High	Direct Funded	Regular	6/30/2026
01	61259	0134015	1783	Oakland Unified	Lodestar: A Lighthouse Community Charter Public	Direct Funded	Regular	6/30/2026
01	61259	6111660	0014	Oakland Unified	Oakland Charter Academy	Direct Funded	Regular	6/30/2026
01	10017	0123968	1284	Alameda Co. Office of Education	Community School for Creative Education	Direct Funded	Regular	6/30/2027
01	10017	0129403	1632	Alameda Co. Office of Education	Epic Charter	Direct Funded	Regular	6/30/2027
01	10017	0130625	0398	Alameda Co. Office of Education	Alternatives in Action	Direct Funded	Regular	6/30/2027
01	10017	0131581	1707	Alameda Co. Office of Education	Oakland Unity Middle School	Direct Funded	Regular	6/30/2027
01	61259	0111476	0780	Oakland Unified	Achieve Academy	Direct Funded	Regular	6/30/2027
01	61259	0111856	0765	Oakland Unified	AIMS College Prep High	Direct Funded	Regular	6/30/2027
01	61259	0129635	1661	Oakland Unified	Downtown Charter Academy	Direct Funded	Regular	6/30/2027
01	61259	0129932	1620	Oakland Unified	East Bay Innovation Academy	Direct Funded	Regular	6/30/2027
01	61259	0130617	0349	Oakland Unified	Oakland Military Institute, College Preparatory Academy	Direct Funded	Regular	6/30/2027
01	61259	0130633	0413	Oakland Unified	Lighthouse Community Charter	Direct Funded	Regular	6/30/2027
01	61259	0130732	1663	Oakland Unified	Aspire Triumph Technology Academy	Direct Funded	Regular	6/30/2027
01	61259	6113807	0106	Oakland Unified	AIMS College Prep Middle	Direct Funded	Regular	6/30/2027
01	61259	6117568	0252	Oakland Unified	Aspire Monarch Academy	Direct Funded	Regular	6/30/2027
01	10017	0112607	0811	Alameda Co. Office of Education	Envision Academy for Arts & Technology	Direct Funded	Regular	6/30/2028
01	10017	6001788	0740	Alameda Co. Office of Education	Cox Academy	Direct Funded	Regular	6/30/2028
01	61259	0108944	0700	Oakland Unified	Lighthouse Community Charter High	Direct Funded	Regular	6/30/2028
01	61259	0109819	0726	Oakland Unified	Aspire Berkley Maynard Academy	Direct Funded	Regular	6/30/2028
01	61259	0132514	1708	Oakland Unified	Francophone Charter School of Oakland	Direct Funded	Regular	6/30/2028
01	61259	3030772	0340	Oakland Unified	Oakland School for the Arts	Direct Funded	Regular	6/30/2028
01	61259	6117972	0302	Oakland Unified	North Oakland Community Charter	Direct Funded	Regular	6/30/2028
01	61259	0100065	0510	Oakland Unified	Oakland Unity High	Direct Funded	Regular	6/30/2030
01	61259	0115014	0938	Oakland Unified	KIPP Bridge Academy	Direct Funded	Regular	6/30/2030
01	61259	0115238	0837	Oakland Unified	ARISE High	Direct Funded	Regular	6/30/2030
01	61259	0115592	1442	Oakland Unified	Learning Without Limits	Direct Funded	Regular	6/30/2030
01	61259	0130666	0465	Oakland Unified	Aspire Lionel Wilson College Preparatory Academy	Direct Funded	Regular	6/30/2030
01	61259	6118608	1443	Oakland Unified	ASCEND	Direct Funded	Regular	6/30/2030

**2024-25 TOTAL  
CHARTER SCHOOLS  
AUTHORIZED: 37  
STATE BOARD OF  
EDUCATION: 1  
COUNTY OFFICE OF  
EDUCATION: 9  
OAKLAND USD: 27**

**2004-05 CHARTER  
SCHOOLS  
AUTHORIZED BY  
OAKLAND USD: 20**

Source: California Department of Education website, March 2025





**OAKLAND OPERATES MORE SCHOOLS PER PUPIL THAN ANY OTHER DISTRICT IN THE STATE**

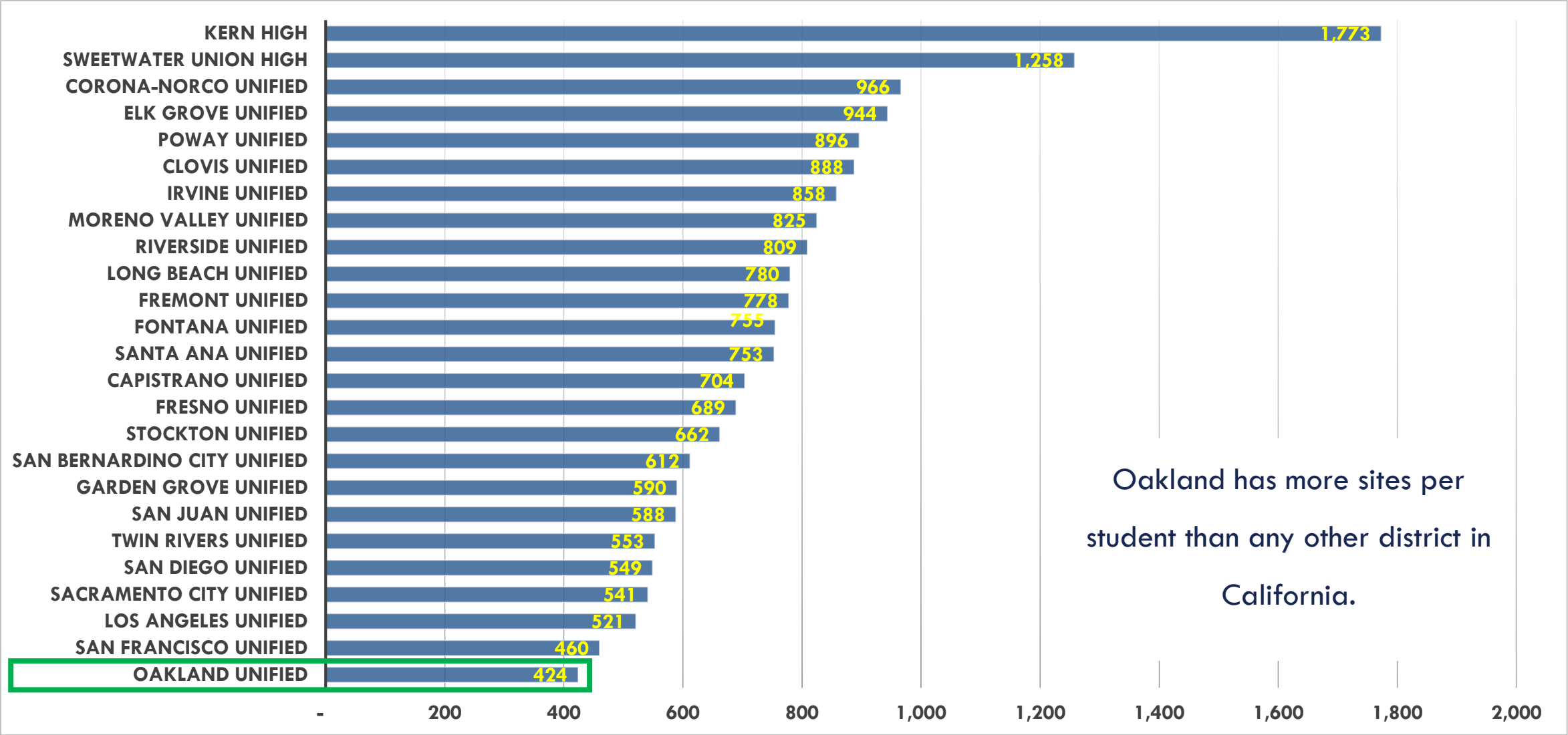
# RANK OF AVERAGE NUMBER OF DISTRICT PUPILS PER SCHOOL

Largest Districts in California per CDE DataQuest	2023-24 Rank of Pupils Per Site	2023-24 District Enrollment Divided by # of Sites	2023-24 District Enrollment	Number of District Schools 2023-24
<b>Oakland Unified</b>	<b>1</b>	<b>424</b>	<b>33,916</b>	<b>80</b>
San Francisco Unified	2	460	48,736	106
Los Angeles Unified	3	521	381,116	732
Sacramento City Unified	4	541	36,762	68
San Diego Unified	5	549	95,492	174
Twin Rivers Unified	6	553	22,102	40
San Juan Unified	7	588	38,211	65
Garden Grove Unified	8	590	37,763	64
San Bernardino City Unified	9	612	44,712	73
Stockton Unified	10	662	32,448	49
Fresno Unified	11	689	68,246	99
Capistrano Unified	12	704	40,836	58
Santa Ana Unified	13	753	37,663	50
Fontana Unified	14	755	33,205	44
Fremont Unified	15	778	32,661	42
Long Beach Unified	16	780	63,996	82
Riverside Unified	17	809	38,855	48
Moreno Valley Unified	18	825	31,344	38
Irvine Unified	19	858	37,731	44
Clovis Unified	20	888	42,624	48
Poway Unified	21	896	34,935	39
Elk Grove Unified	22	944	62,317	66
Corona-Norco Unified	23	966	50,256	52
Sweetwater Union High	24	1,258	35,226	28
Kern High	25	1,773	42,542	24

Oakland has more sites per student than any other district in California.

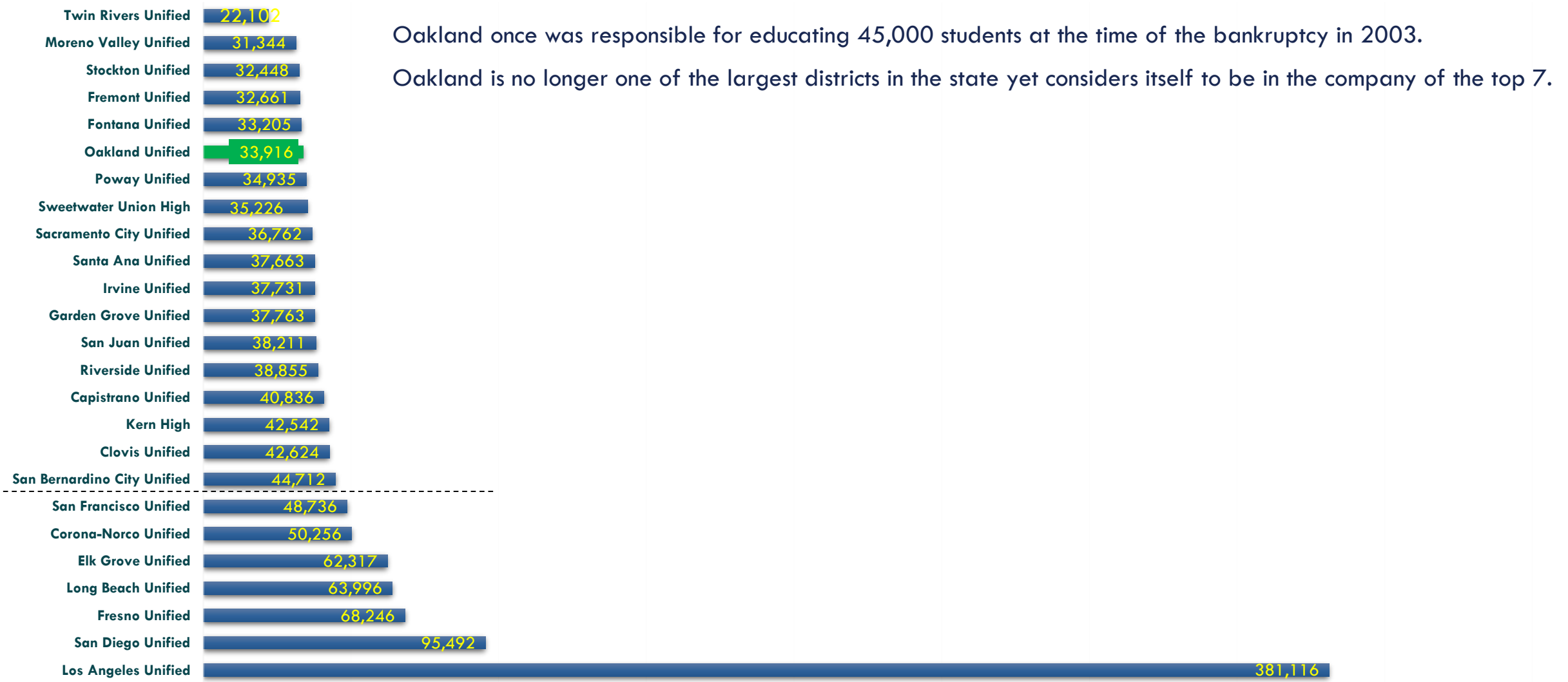
Source: California Department of Education website, Data Quest, March 2025

# 2023-24 DISTRICT ENROLLMENT DIVIDED BY # OF SCHOOLS



Source: California Department of Education website, Data Quest, March 2025

# 2023-24 TOP 25 LARGEST CALIFORNIA DISTRICT STUDENT ENROLLMENT



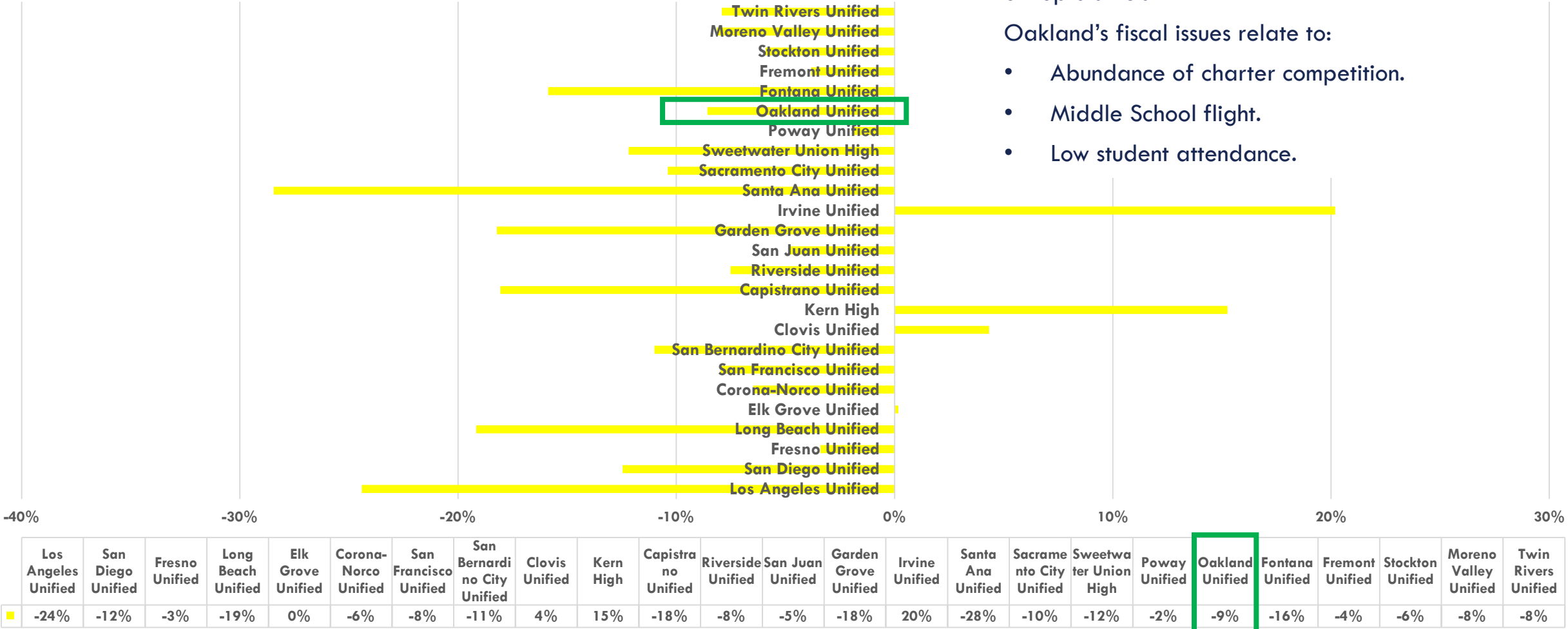
The data provided by Data Quest is based on the first submission of data to the CDE for these years, and not the final, audited numbers used for the Principal Apportionment. See final slide for details. Source: California Department of Education website, Data Quest, March 2025

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# PERCENTAGE STUDENT ENROLLMENT LOSS OF TOP 25 CA DISTRICTS

## FROM 2017-18 TO 2023-24



Oakland’s 9% enrollment loss is in the mid-range of top districts.

Oakland’s fiscal issues relate to:

- Abundance of charter competition.
- Middle School flight.
- Low student attendance.

# OAKLAND USD DISTRICT SCHOOL ENROLLMENT

## GRADE 5 TO GRADE 6 PROMOTION

A positive trend is that primary grade enrollment is exceeding graduating senior enrollment. However, Oakland USD is unable to retain primary school enrollment at the middle school level, thus losing the potential for sustainability.

Academic Year	District Total	Grade TK	Grade K	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Grade 9	Grade 10	Grade 11	Grade 12	Ungr Sec
2023-24	33,916	1,014	2,635	2,841	2,896	2,733	2,768	2,746	2,163	2,230	2,267	2,252	2,415	2,328	2,628	0
2022-23	34,149	0	3,528	2,930	2,794	2,828	2,803	2,820	2,248	2,252	2,244	2,283	2,403	2,326	2,690	0
2021-22	34,428	0	3,457	2,829	2,876	2,878	2,878	2,829	2,282	2,278	2,280	2,316	2,332	2,426	2,767	0
2020-21	35,489	0	3,337	3,069	3,065	3,051	3,035	2,953	2,367	2,314	2,292	2,290	2,528	2,428	2,760	0
2019-20	36,154	0	3,682	3,174	3,148	3,073	3,058	3,000	2,295	2,264	2,419	2,495	2,439	2,395	2,712	0
2018-19	36,524	0	3,770	3,236	3,137	3,111	3,086	3,133	2,273	2,418	2,343	2,320	2,444	2,500	2,753	0
2017-18	37,096	0	3,968	3,244	3,212	3,203	3,185	3,099	2,476	2,347	2,369	2,387	2,552	2,503	2,453	98

When students promote from Grade 5 to Grade 6, the district is losing about 700 students per year.

*The data provided by Data Quest is based on the first submission of data to the CDE for these years, and not the final, audited numbers used for the Principal Apportionment. See final slide for details. Source: California Department of Education website, Data Quest, March 2025*

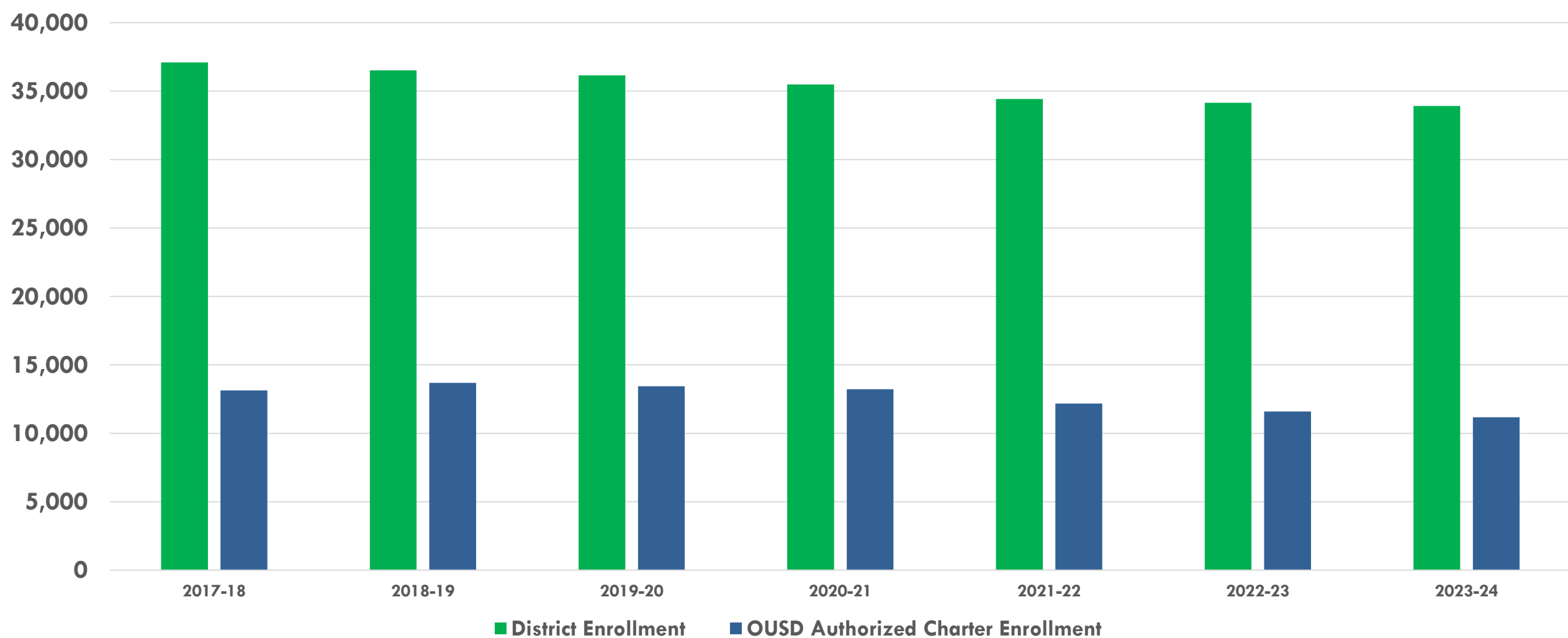
# OAKLAND USD AUTHORIZED CHARTER SCHOOL ENROLLMENT

## SIGNIFICANT GAINS FROM GRADE 5 TO GRADE 6

Charter school students promote/enroll at higher rates in the charter middle schools and high schools than the district middle and high schools.  
Gains of 450 students per year.

Academic Year	Charter Total Enrollment	Grade TK	Grade K	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Grade 9	Grade 10	Grade 11	Grade 12
2023-24	11,170	182	552	642	699	696	707	697	1,052	1,058	1,092	922	1,003	946	922
2022-23	11,592	0	750	689	662	715	687	706	1,072	1,092	1,113	1,090	1,070	986	960
2021-22	12,172	0	767	683	738	721	730	729	1,125	1,139	1,160	1,191	1,143	1,060	986
2020-21	13,215	0	825	811	810	840	843	820	1,179	1,252	1,292	1,304	1,150	1,065	1,024
2019-20	13,434	0	984	842	880	884	861	837	1,244	1,284	1,247	1,253	1,142	1,025	951
2018-19	13,678	0	981	884	883	889	857	779	1,387	1,401	1,366	1,229	1,116	996	910
2017-18	13,135	0	978	873	882	833	771	837	1,382	1,360	1,229	1,200	1,052	876	862

*Note that the Charter Enrollment is for the charters authorized directly by Oakland USD. Data does not include the charters authorized on Oakland USD's behalf by Alameda County Office of Education and the State Board of Education. LEA data may vary from the final, audited numbers. See final slide for details. Source: California Department of Education website, Data Quest, March 2025*



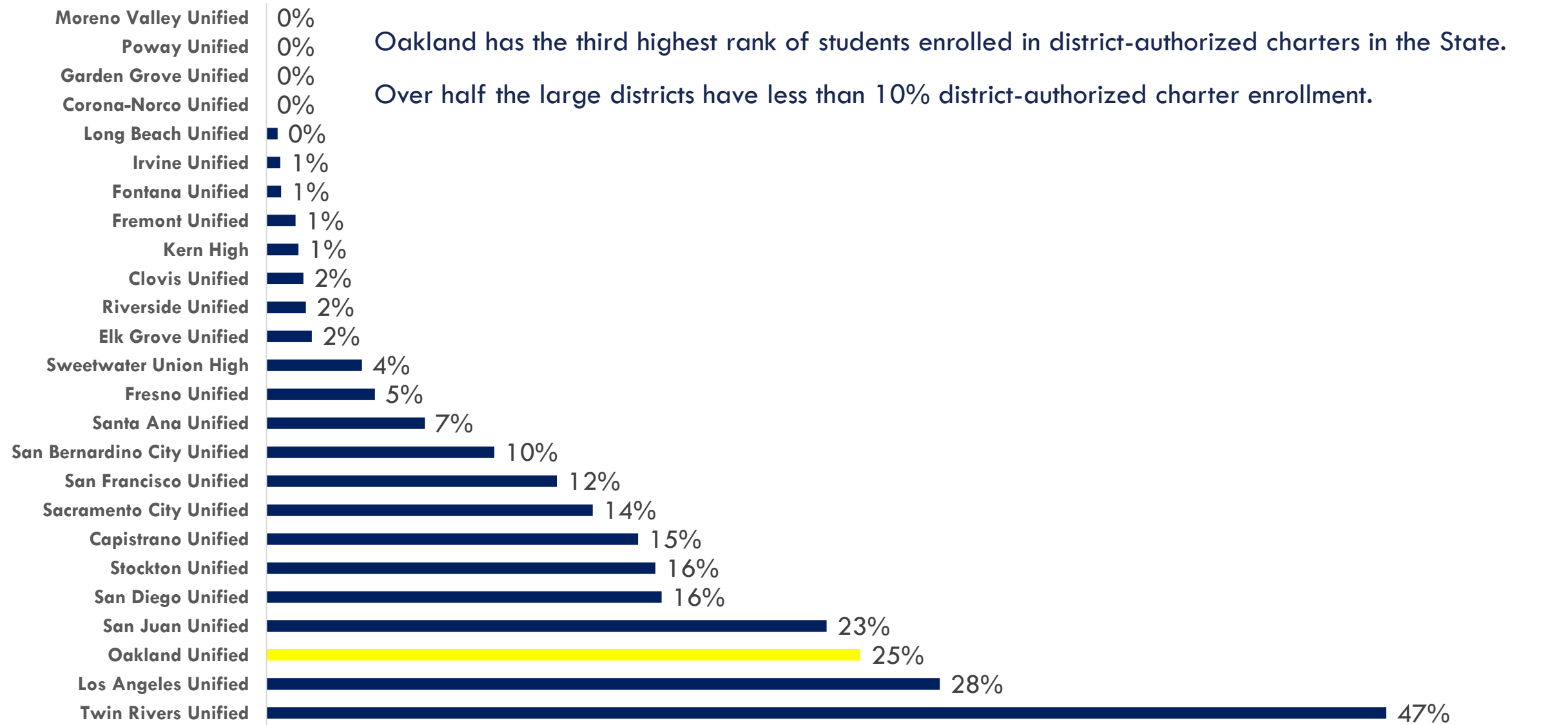
25% of the students in the Oakland area are attending OUSD charters.  
Current Oakland district + charter enrollment would exceed FY 2003 district enrollment of 45,000.

## OAKLAND USD STUDENT POPULATION IS SPLIT 75% DISTRICT/25% CHARTER

*Note that the Charter Enrollment is for the charters authorized directly by Oakland USD. Data does not include the charters authorized on Oakland USD's behalf by Alameda County Office of Education and the State Board of Education. District data may vary from the final, audited numbers. See final slide for details. Source: California Department of Education website, Data Quest, March 2025*



# 2023-24 PERCENTAGE OF STUDENTS IN CHARTERS OF TOTAL ENROLLMENT



Oakland has the third highest rank of students enrolled in district-authorized charters in the State.

Over half the large districts have less than 10% district-authorized charter enrollment.

Note that the Charter Enrollment is for the charters authorized directly by Oakland USD. Data does not include the charters authorized on Oakland USD's behalf by Alameda County Office of Education and the State Board of Education. District data may vary from the final, audited numbers. See final slide for details. Source: California Department of Education website, Data Quest, March 2025

# DISTRICTS & CHARTERS WITHIN EACH COUNTY OFFICE OF EDUCATION

**NOTE: OAKLAND USD SUPERVISES 80 SCHOOLS AND 27 CHARTERS**

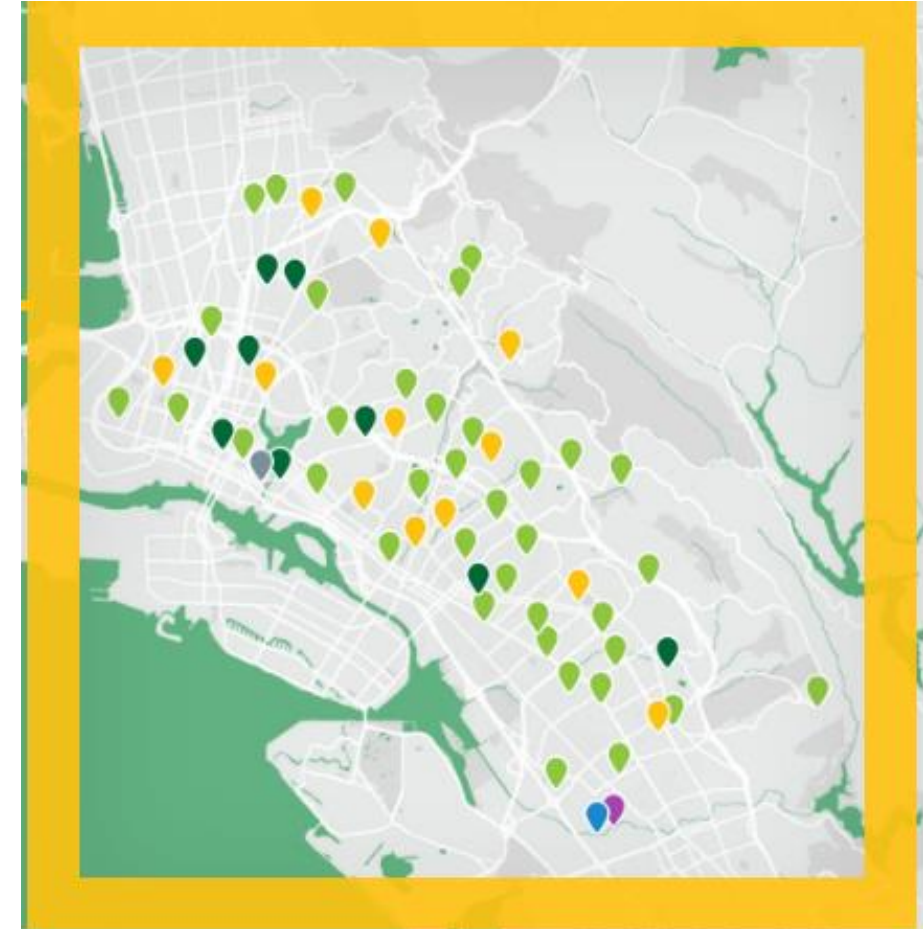
County Office of Education	Districts (non-charters)	Charters	Total LEAs in County
Alameda	18	52	70
Alpine	1	0	1
Amador	1	0	1
Butte	13	19	32
Calaveras	4	1	5
Colusa	4	0	4
Contra Costa	18	23	41
Del Norte	1	2	3
El Dorado	15	13	28
Fresno	31	28	59
Glenn	8	4	12
Humboldt	31	15	46
Imperial	16	3	19
Inyo	6	3	9
Kern	46	17	63
Kings	13	8	21
Lake	6	3	9
Lassen	10	3	13
Los Angeles	79	358	437
Madera	9	11	20
Marin	17	3	20
Mariposa	1	1	2
Mendocino	12	11	23
Merced	20	3	23
Modoc	3	0	3
Mono	2	1	3
Monterey	24	8	32
Napa	5	3	8
Nevada	9	13	22

County Office of Education	Districts (non-charters)	Charters	Total LEAs in County
Orange	28	43	71
Placer	16	16	32
Plumas	1	1	2
Riverside	23	30	53
Sacramento	13	53	66
San Benito	11	2	13
San Bernardino	33	53	86
San Diego	42	128	170
San Francisco	1	14	15
San Joaquin	14	50	64
San Luis Obispo	10	3	13
San Mateo	23	14	37
Santa Barbara	20	15	35
Santa Clara	31	60	91
Santa Cruz	11	14	25
Shasta	24	16	40
Sierra	1	0	1
Siskiyou	24	2	26
Solano	6	12	18
Sonoma	40	53	93
Stanislaus	25	22	47
Sutter	12	9	21
Tehama	13	4	17
Trinity	9	1	10
Tulare	43	21	64
Tuolumne	11	2	13
Ventura	19	12	31
Yolo	5	7	12
Yuba	5	6	11

- Oakland is responsible for overseeing more LEA's than many County Offices of Education.
- Only 10 of 58 Counties have more charters within their boundaries than Oakland supervises.
- In addition to the 27 OUSD-authorized charters, the Alameda County Office of Education authorized 9 and the State Board of Equalization authorized 1, citing Oakland USD as the sponsor.
- Oakland has more responsibility and more complexity than most districts, which diverts attention from the educational program of its own students, increases administration and legal costs.

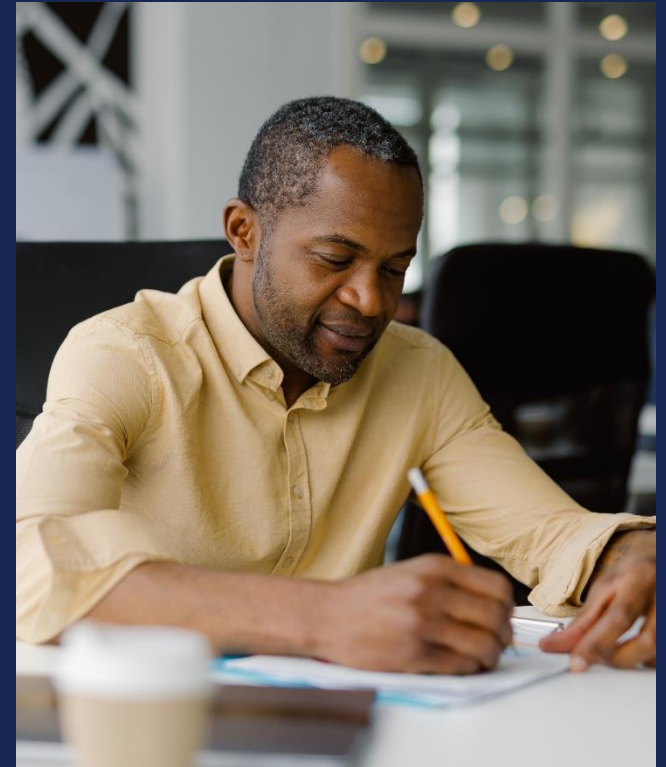
# OAKLAND USD: KEY POINTS

- 1) State-wide averages of pupils per school-site setting have been decreasing in the past several decades due to low birth rate & emigration.
- 2) The financial metric for optimal school size is:
  - a) No less than 500 elementary students,
  - b) About 800 middle school students, and
  - c) Approximately 1,500 comprehensive high school students.
- 3) Six OUSD sites operate above these optimal metrics.



# COSTS ESCALATE WITH THE NUMBER OF SITES

- More talent is needed in the areas of counseling, psychologists, nurses, social workers, maintenance & operations, technology, safety, and clerical.
- Administrative costs, both site and district, increase.
- Utility and insurance costs increase.
- Decentralized processes do not have the advantage of economies of scale.
- General obligation bond dollars must be divided into smaller projects with less impact per site.



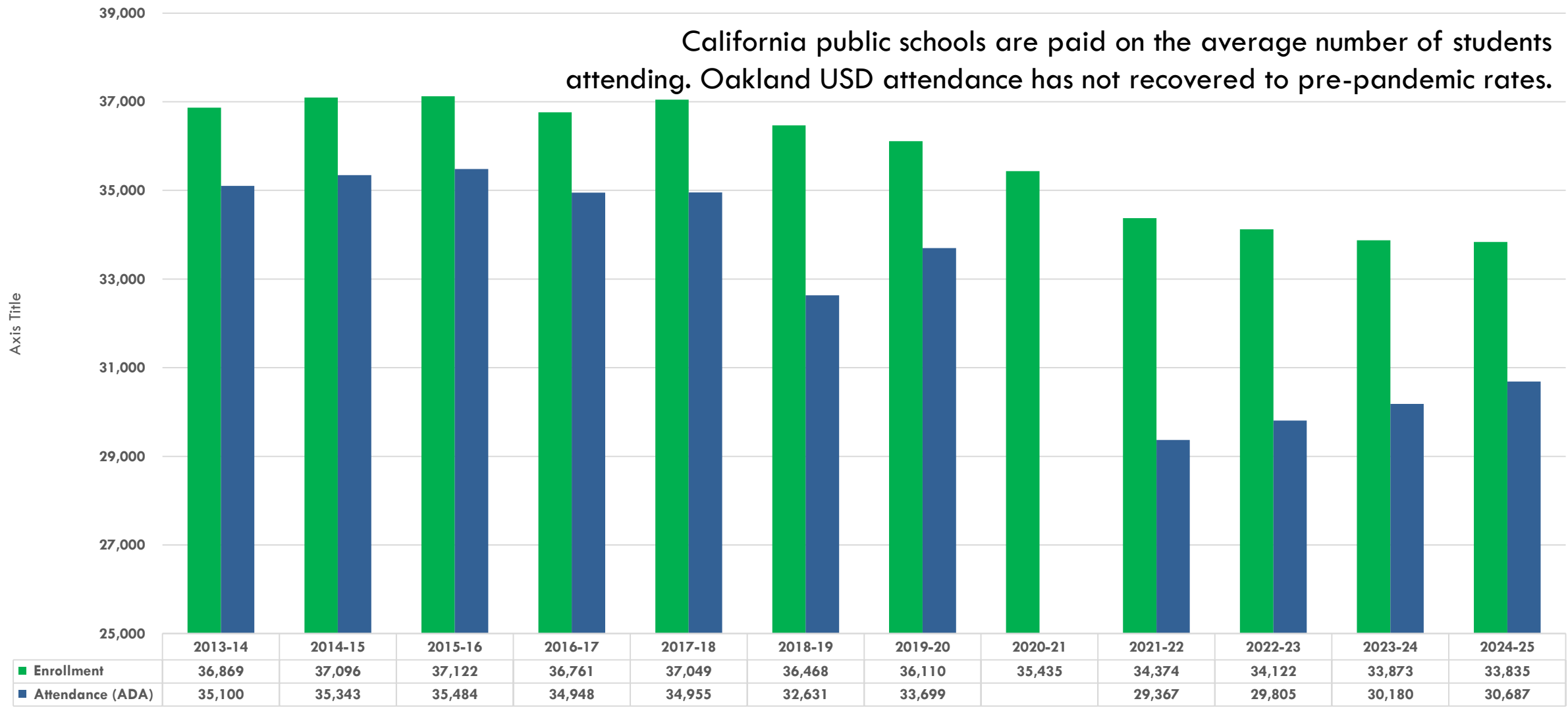




# OAKLAND USD: STUDENT ATTENDANCE

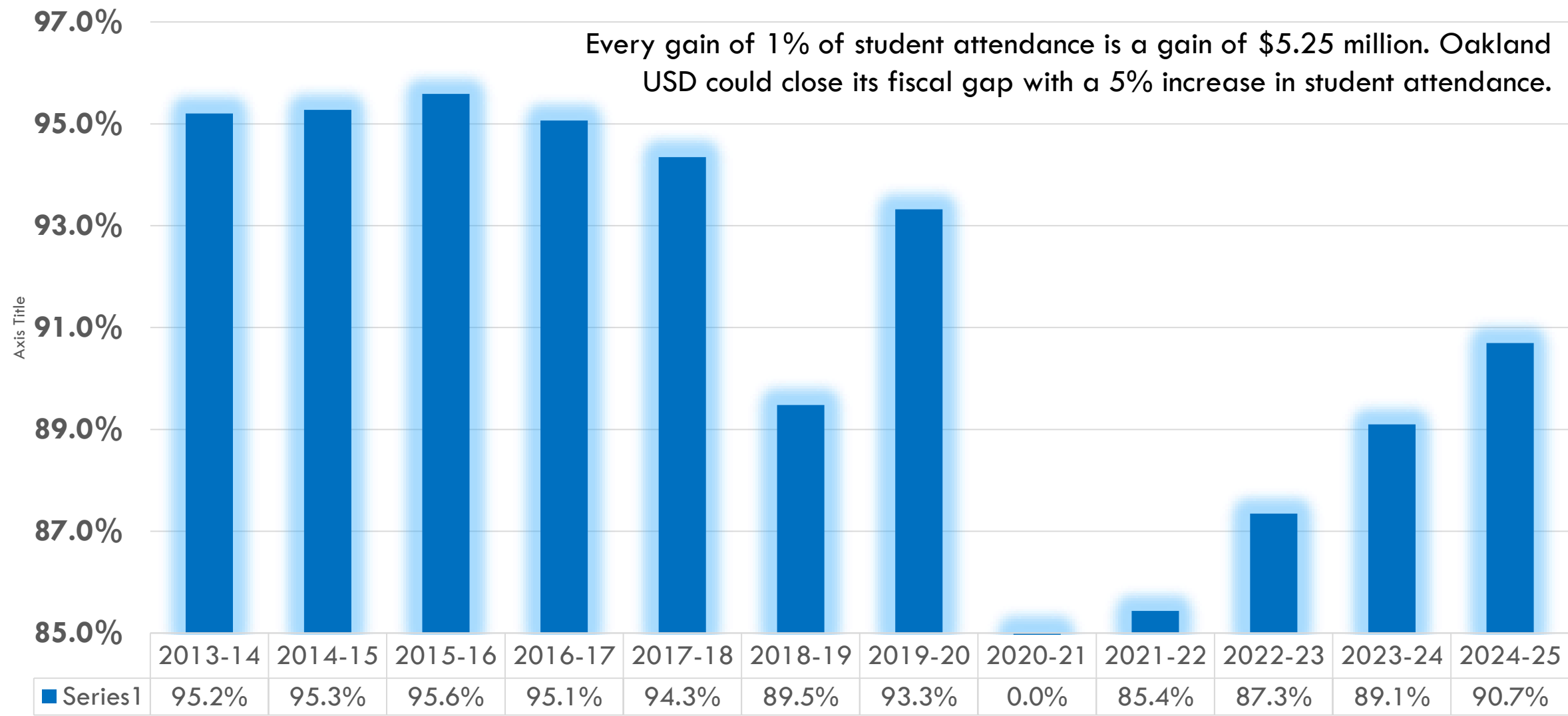
- State-wide student illness average is 5%.
- Therefore, the average student attendance ratio to daily enrollment should approximate 95%.
- In an average district, elementary students may achieve higher rates, middle school students may achieve the average rate, and high school students normally achieve slightly below.
- Special education students should be participating at above average.
- Student attendance correlates with site staff attendance and site staff behavior, issues with bullying, safety, and feelings of belonging.
- Oakland USD student attendance has not rebounded from the pandemic or labor unrest.
- Oakland USD could gain \$5.25 million total revenue per year for every 1% attendance gain.

# OAKLAND USD STUDENT ENROLLMENT/ATTENDANCE HISTORY



Source: California Department of Education, Principal Apportionment. No attendance recorded in 2020-21 due to worldwide pandemic.

# OAKLAND USD STUDENT ATTENDANCE AS A PERCENTAGE OF ENROLLMENT



Source: California Department of Education, Principal Apportionment. No attendance recorded in 2020-21 due to worldwide pandemic.

# 2023-24 REGULAR ATTENDANCE BY OAKLAND USD SITE

OUSD School	Attendance Month	Grade K	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Grade 9	Grade 10	Grade 11	Grade 12
Joaquin Miller	October 2023	96%	93%	94%	97%	96%	92%							
Joaquin Miller	March 2024	93%	93%	93%	93%	95%	91%							
La Escuelita	October 2023	93%	92%	93%	92%	95%	96%							
La Escuelita	March 2024	89%	93%	90%	93%	93%	94%							
Laurel	October 2023	89%	92%	92%	92%	94%	92%							
Laurel	March 2024	87%	91%	90%	90%	93%	91%							
Life Academy (6-8)	October 2023							98%	95%	95%				
Life Academy (6-8)	March 2024							97%	96%	95%				
Life Academy of Health&Bioscience	October 2023										93%	87%	96%	88%
Life Academy of Health&Bioscience	March 2024										97%	90%	93%	94%
Lincoln	October 2023	96%	96%	95%	97%	98%	97%							
Lincoln	March 2024	95%	97%	95%	97%	96%	97%							
Lockwood STEAM	October 2023	90%	92%	89%	93%	92%	91%							
Lockwood STEAM	March 2024	87%	90%	88%	93%	90%	90%							
Madison Park Academy 6-8	October 2023							89%	87%	86%				
Madison Park Academy 6-8	March 2024							93%	86%	86%				
Madison Park Academy 9-12	October 2023										83%	83%	89%	89%
Madison Park Academy 9-12	March 2024										84%	85%	88%	88%
Madison Park Academy TK-5	October 2023	93%	90%	89%	88%	86%	90%							
Madison Park Academy TK-5	March 2024	88%	90%	89%	90%	92%	86%							
Manzanita Community	October 2023	89%	90%	87%	93%	92%	94%							
Manzanita Community	March 2024	85%	86%	86%	90%	89%	92%							
Markham	October 2023	84%	89%	91%	93%	90%	91%							
Markham	March 2024	89%	88%	88%	89%	89%	88%							
Martin Luther King Jr	October 2023	89%	88%	92%	90%	90%	90%							
Martin Luther King Jr	March 2024	87%	88%	83%	90%	89%	88%							

- Dark Green: Top 10%.
- Dark Red: Bottom 10%.
- Light Colors indicate Above Average (green) and Below Average (red).
- Statewide average of normal illness: 5%.



# 2023-24 SPECIAL DAY CLASS ATTENDANCE BY OAKLAND USD SITE

OUSD School	Attendance Month	Grade K	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Grade 9	Grade 10	Grade 11	Grade 12	Grade 15
Allendale	October 2023	91%	95%	87%	75%	89%	91%								
Allendale	March 2024	88%	87%	97%	74%	86%	65%								
Bella Vista	October 2023	92%	84%	92%											
Bella Vista	March 2024	98%	71%	94%											
Bret Harte	October 2023							93%	89%	86%					
Bret Harte	March 2024							88%	85%	85%					
Bridges Academy	October 2023	68%	79%	92%	89%	79%	58%								
Bridges Academy	March 2024	34%	80%	74%	75%	74%	76%								
Brookfield	October 2023														
Brookfield	March 2024														
Burbank Elementary (TK-K)	March 2024														
Burckhalter	October 2023	90%	84%	76%	83%	96%	89%								
Burckhalter	March 2024	94%	91%	29%	85%	91%	84%								
Carl Munck	October 2023	77%	95%	77%	95%	86%	51%								
Carl Munck	March 2024	68%	100%	89%	95%	76%	46%								
Castlemont High	October 2023										82%	68%	82%	83%	
Castlemont High	March 2024										71%	57%	88%	89%	
Chabot	October 2023	89%	100%	93%	88%	95%	87%								
Chabot	March 2024	96%	100%	83%	91%	79%	72%								
Claremont	October 2023							82%	89%	98%					
Claremont	March 2024							70%	88%	92%					
Coliseum College Prep Academy	October 2023							62%	87%	96%	68%	97%	78%	84%	
Coliseum College Prep Academy	March 2024							63%	71%	96%	67%	58%	63%	77%	
East Oakland PRIDE Elementary	October 2023	84%	88%	66%	93%	100%	91%								
East Oakland PRIDE Elementary	March 2024	63%	89%	83%	92%	93%	96%								

- Dark Green: Top 10%.
- Dark Red: Bottom 10%.
- Light Colors indicate Above Average (green) and Below Average (red).
- Statewide average of normal illness: 5%.

Source: Oakland Unified School District Attendance System. Special Day Class represents separate instruction for students requiring placement in a separate setting because of the nature or severity of the students' special needs.



# CONCLUSIONS

- The district is in its strongest historical position to depart receivership with respect to process, procedures, and leadership.
- However, the district must do the following:
  - Increase student attendance.
  - Address the number of sites and charters it supervises.
  - Recapture students from competition.
- Other solutions are insufficient and incomplete.
- The district must reimagine itself to operate within the financial model of California public schools.