

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 annual Measure G Report, adopted [ENTER ADOPTED DATE] March 15, 2017, for the fiscal year ending June 30, 20187.

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

The positive impact of Measure G is known and recognized throughout the District by staff and schools. We hope the same recognition will be realized following a review and discussion of this report with the Board and greater public.

II. Committee History, Purpose & Oversight

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~~ the election on ~~the~~ 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.*

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 the preceding fiscal year expenditures 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.

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

The Committee shall consist of seven (7) members, and shall possess expertise in or represent the following:

- o One member shall be the parent or guardian of a child enrolled in the District;
- o 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;
- o One member shall be a community member who does not currently have a child enrolled in the District;
- o One member shall be a representative of the business community;
- o At least two members shall have demonstrated financial expertise; and
- o 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 Committee must decide 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, establishing 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 ~~one-two~~ vacancies for at the time period of this report. ~~Please note that this report was approved after Ms. Walker's term ended.~~ The Committee members are 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. ~~Sonji Walker~~ (*Secretary*): ~~A community member who does not currently have a child enrolled in the District; A property owner in Oakland. February 1, 2014 – January 31, 2017 (2nd term).~~
6. **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).

IV. Chairman's Notes & Meeting Summaries for the Report Time Period

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 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. 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. The revenue amount 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 use of funds for Class Size Reduction 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.

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Chairman Bradley Mart reports the following on behalf of the committee:

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In 2015-2016, the Committee continued to make financial transparency and open data the theme of its work plan. With the support of OUSD Staff and Open Oakland (a community organization), the Committee released Measure G financial data to the public and continued to refine trackg.org to help stakeholders consume the information.

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In addition, the Committee has worked with staff to better understand the programmatic impact of Measure G funding for Oakland's students and to explore new processes for allocating Measure G funding in order to maximize that impact with the goal of directing Measure G funds to underserved parts of the Measure G legislative mandate.

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Specifically, the Committee has worked with OUSD staff and librarians to support the allocation of significant funding towards the re-establishment of school libraries which will commence in the coming year. A special thank you to Devon Dillon for her efforts and to the Friends of Oakland Public School Libraries (FOPSL). We also continue to support funding directed towards retaining and attracting highly qualified teachers, and an increased focus on Music, Arts and Oratorical programs.

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Significantly, Measure G money funds 206 FTE (Full Time Equivalent) teaching positions! This is money well spent. Part of these positions were dedicated to the Elementary Education Intervention Program (EEIP) which creates funding for teachers to have "Prep Periods" for planning, assessment and collaboration. Measure G Funds this year have allowed every elementary school teacher 50 minutes of Prep Time per week. Many more valuable initiatives are detailed below.

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Looking forward to 2017-18, the Committee continues to believe that the use of funds for Class Size Reduction is better used in areas of the Measure G mandate that have more of an impact on student education. We will also continue to work to refine and clarify how best to use funds currently allocated for Basic School Support which currently draws more than 50% of the Measure G fund pool.

A big thank you goes to the Committee members who volunteer their time and energy to oversee the implementation and use of Measure G funds. In addition, thank you to the OUSD staff and to Sandra Anderson-Knox for their huge support of our oversight mandate. Their professional and constant effort to help us understand and manage our role is essential to our functionality.

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V. Meeting Summaries for the Report Time Period

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The Measure G Committee ~~held 7~~^{has held 19} meetings during the time period covered in this Report (August 2016 – June 2017). ~~Please see details below for~~ Below is a brief summary of each meeting:-

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- o August 27, 2015 August 2016:
 - o Reviewed process for incorporating Measure G funds into the LCAP process (staff presentation)
 - o Reviewed 2015-16 Estimated Actuals

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- o [Discussed potential incorporation of Measure G funds in OUSD Equity Pledge](#)
 - o [Approved minutes Measure G Parcel Tax Independent Citizens Oversight Committee from June 17, 2015 special meeting.](#)
 - o [Adoption by the Measure G Parcel Tax Independent Citizens Oversight Committee of its](#)

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- ~~Presentation/Review/Discussion of Board of Education adopted Measure G 2015-2016 Fiscal Year Budget.~~
- ~~October 21, 2015~~September 2016:
 - ~~Approved minutes Measure G Parcel Tax Independent Citizens Oversight Committee of its regular meeting of August 27, 2015.~~
 - ~~Report back to Measure G Parcel Tax Independent Citizens Oversight Committee on adjustments to Measure G — 2015-2016 budget Allocations.~~
 - ~~Presentation by staff on class size reduction and providing preparatory time for elementary teachers to Measure G Committee.~~
 - ~~Discussed with Measure G Committee on Visualization of Measure G data. Meeting cancelled due to lack of quorum~~
- ~~November 19, 2015~~October 2016:
 - Reviewed 2015-16 Unaudited Actuals
 - Discussed potential incorporation of Measure G funds in OUSD Equity Pledge
 - ~~Approved minutes from October 21, 2015 meeting.~~
 - ~~Discussed with Measure G Committee regarding Music, Arts, Oratorical and Library Programs.~~
 - ~~Discussed and possible adoption by Measure G Committee the proposed future meeting dates and time.~~
- ~~December 17, 2015~~November 2016:
 - Discussed Draft 2015-16 Annual Report
 - ~~Approved minutes from November 19, 2015 meeting.~~
 - ~~Discussed/Report by staff to Measure G Committee regarding the effectiveness of Measure G Funds used for recruiting and retaining quality teachers.~~
 - ~~Discussion and possible adoption by the Measure G Committee of a recommendation to the Board of Education, for the latter, to reallocate \$5.4 Million in Class Size Reduction Funding to Libraries.~~
 - ~~Public Comment on All Non-Agenda items within the Subject Matter Jurisdiction of the Committee — Up to 30 minutes — December 17, 2015.~~
- ~~January 20, 2016~~December 2016
 - ~~No meeting due to OUSD holiday closure~~Approved minutes from December 17, 2015 meeting.
 - ~~Discussed by the Committee of the Measure G Parcel Tax Independent Citizens' Oversight Committee Audit Report Fiscal Year Ending June 30, 2015.~~
 - ~~Adopted by the Measure G Committee of Annual Report for Fiscal Year Ending June 30, 2015 and authorization of the Chair and/or other representative of Committee to present same to the Board and the public.~~
 - ~~Discussed by Committee the information District has provided public on Measure G Parcel Tax Exemption.~~

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o ~~February 17, 2016~~ 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 Acceptance of Nomination(s) from the membership for the position of Chair, Measure G~~

~~o Parcel Tax Independent Citizens Oversight Committee 2016 Term.~~

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- ~~Acceptance of Nomination(s) from the membership for the position of Vice Chair, Measure G Parcel Tax Independent Citizens Oversight Committee —2016 Term.~~
- ~~Acceptance of Nomination(s) from the membership for the position of Secretary, Measure G Parcel Tax Independent Citizens Oversight Committee —2016 Term.~~
- ~~Approved minutes from December 17, 2015 meeting.~~
- ~~Unfinished business discussed minutes from Audit Report Fiscal Year Ending June 30, 2015.~~

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- ~~March 16, 2016~~February 2017

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- Approved 2015-16 Annual Report pending receipt and review of Audit Report
- Discussed potential incorporation of Measure G funds in OUSD Equity Pledge
- ~~Approved minutes from January 20, 2016 meeting.~~
- ~~Approved minutes from February 17, 2016 meeting.~~
- ~~Adopted by the Measure G Committee of Annual Report for Fiscal Year Ending June 30, 2015 and authorization of the Chair and/or other representative of Committee to present same to the Board and the public.~~
- ~~Presentation to the Measure G Committee by Carmelita Reyes, Co-Principal, Oakland International High School, of reflections on applying for Measure N Funds.~~
- ~~Discussed and possible adoption by the Measure G Committee of its Work Plan for the 2016 Term ending January 31, 2017.~~
- ~~Discussed by the Measure G Committee with Devin Dillon, Chief Academic Officer, or designee(s), on the status of and/or plans for school libraries in the District.~~
- ~~Review and discussed by Measure G Committee of the Agreement between the County of Alameda and District regarding collection of taxes for District parcel and bond measures.~~

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- ~~April 20, 2016~~March 2017

- Received and reviewed 2015-16 Audit Report
- Revised and re-approved 2015-16 Annual Report
- ~~Approved minutes from March 16, 2016 meeting.~~
 - ~~Discussed and possible adoption by the Measure G Committee of its Work Plan for the 2016 Term ending January 21, 2017 including but not limited to:~~
 - ~~Leadership classes or training for students~~
 - ~~Strategic budgeting training for principals~~
 - ~~Measure G incentive grants for arts and leadership~~
 - ~~Funding at least one band for one high school~~
 - ~~Libraries update~~
 - ~~Other~~
 - Discussed potential oversight needs should Measure G funds be allocated to Oakland charter schools
 - ~~Discussed and possible adoption by Measure G Committee on 2015-2016 Annual Report.~~
 - ~~Public Comment on All Non-Agenda Items Within the Subject Matter Jurisdiction of the Measure G Committee —Up to 30 minutes —April 20, 2016.~~

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- ~~May 18, 2016~~ April 2017
 - ~~Meeting cancelled~~ Approved minutes from April 20, 2016 meeting.
 - ~~Due to lack of Finance Department staff~~ discussed and possible adoption by Measure G Committee on the 2016-2017 Work Plan.

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- ~~Discussed and possible adoption by Measure G Committee on the 2015-2016 Annual Report.~~
- ~~Presentation of a Report by Chair or Vice Chair on the presentation of the 2014-2015 Report given to Oakland Unified School District Board of Education on May 11, 2016.~~
- ~~Presentation by staff, overview and discussed by Measure G Committee of the current draft of the 2016-2017 Measure G Budget and District Budget.~~
- ~~Public Comment on All Non-Agenda Items Within the Subject Matter Jurisdiction of the Measure G Committee—Up to 30 minutes—May 18, 2016.~~
- ~~June 20, 2016~~ May 2017
 - Received Library Services update (staff presentation)
 - ~~Drafted 2016-17 Work Plan~~ Approved minutes from May 18, 2016 meeting.
 - ~~Discussion and possible adoption by the Measure G Committee on the 2016-2017 Work Plan.~~
 - ~~Discussion by the Measure G Committee of its 2015-2016 annual report.~~
 - ~~Presentation overview by staff and Measure G committee discussion of the draft of the 2016-2017 Measure G and District budget.~~
- June 2017
 - Meeting cancelled due to lack of Finance Department staff

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V. 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).

For this reporting period, Committee review focused on the following Programmatic areas:


- ~~Attract and Retain Highly Qualified Teachers~~
- 1) ~~Keep Class Sizes Small~~
- 1) ~~Maintain School Libraries, Music, and Art Programs.~~

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) financial schedules provided in this report. Measure G funds were completely expended for the 2016-17 year.

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)

VI. 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:

Oakland USD							
Measure G Oversight Committee							
 OAKLAND UNIFIED SCHOOL DISTRICT <i>Community Schools, Thriving Students</i>							
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
<i>(Many partially funded positions are included in FTE count)</i>							

Measure G Employee FTE Comparison

Commented [JB1]: This chart is great! Can we get the original so that I can help with formatting?

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:

OAKLAND USD		 OAKLAND UNIFIED SCHOOL DISTRICT Community Schools, Thriving Students														
Measure G Oversight Committee																
Comparison FY 16-17 vs 15-16 Measure G FTE																
Full Time Equivalent (FTE) Employee Distribution																
		Central			Elementary			K-8			High			Grand Total		
PROGRAM DESCRIPTION	POSITION DESCRIPTION	16-17	15-16	Chg	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)																

VII. PROGRAMMATIC SUMMARY

A. Attract & Retain Quality Teacher Programs

Basic School Support

Basic School Support funding is allocated directly to schools. It supports a few key Measure G ballot language initiatives.

The Audit Report noted the following in regards to Basic School Support

The largest category, Basic School Support, is essentially an allocation of parcel tax dollars to the individual school sites and the sites use that allocation to cover the cost of specific classroom teachers and their related employee benefits. While this is not a specific item mentioned in the ballot language, our conclusion is this program addresses the initiative to attract and retain qualified teachers by offering competitive salaries and benefits because the use of parcel tax monies in this manner saves other unrestricted

resources. This, in turn, allows the District to offer a more competitive salary and benefits package. The same can be said for the other programs that directly deal with classroom services such as CSR and Covered Elementary Intervention (CEI). The point is if the District did not have the parcel tax resources to cover these otherwise unrestricted expenses, they would either have to use reserves to cover the cost, or they would have to make cuts in services. Saving or preserving reserves directly impacts the District's ability to offer competitive salaries and benefits.

The Measure G Committee recommended in 2015-16 that OUSD reduce the amount of Measure G funds assigned to the Basic School Support category so that the designation of Measure G funds better aligned with the ballot language. The Committee and OUSD staff will be working to better designate these funds in the 2016-17 school year.

Teachers

By funding the employment of 174 teachers at a cost of nearly \$13.9 million from Measure G funds, OUSD is able to offer competitive salaries and benefits and therefore attract and retain highly qualified teachers.

Maintain Up-To-Date Textbooks and Instructional Materials

In addition, the purchase of instructional materials that helped enhance and accelerate learning were enabled through this funding, at a cost of approximately \$134K across all Measure G Program areas.

Maintain Courses that Help Students Qualify for College

There were no Measure G funds specifically designated in 2016-17 to maintain these courses. However, the purchase of textbooks and instructional materials, as well as professional development for teachers, could be associated with the maintenance of courses. The Committee does not have a recommendation at this time, but will continue to keep an eye on all of the initiatives promised to voters as outlined in the ballot language, while ensuring Measure G funds have the greatest impact for high quality education for every student in Oakland public schools.

Program 1191 - Basic Support		
Type of Expense	FY 2017	FY 2016
<i>Labor Expenses</i>		
Teacher Salaries & Benefits	\$ 5,165,739	\$ 11,389,443
<i>Non-Labor Expenses</i>		
Supplies, Books, Services & Other	\$ -	\$ -
Grand Total	\$ 5,165,739	\$ 11,389,443

Elementary Education Intervention Program (EEIP)

At the October 21, 2015 Measure G Committee meeting, Elementary Network Superintendent Sondra Aguilera presented to the Committee the impact of Measure G funds to her schools.

You may view a full copy of the presentation provided by Ms. Aguilera as a hyperlink in the minutes from the October 21, 2015 Committee meeting.

The Covered Elementary Intervention funding is allocated directly to school sites in order to give 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.

Ms. Aguilera highlighted a few EEIPs across OUSD. For example, the West Oakland elementary schools (Hoover, Lafayette, MLK Jr., and Place) combined their EEIP resources to hire a teacher to implement a Science, Technology, Engineering, and Math (STEM) teacher to implement a curriculum called Project Lead the Way. Students from grades TK-5 experience a weekly science block to apply what they are learning from their classroom teachers. The EEIP teacher may also push into classrooms to support STEM instruction by classroom teachers.

Additionally, Garfield’s Elementary EEIP teacher focuses on supplementing reading and math instruction and students’ use technology during their instructional time with him. And at La Escuelita, staff received a Next Generation Learning Challenge grant to build out a Makerspace and then used their EEIP funds to hire a teacher to support instruction in the Makerspace.

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.

Program 1159 - EEIP		
Type of Expense	FY 2017	FY 2016
Labor Expenses		
Teacher Salaries & Benefits	\$ 3,843,299	\$ 2,121,863
Non-Labor Expenses		
Supplies, Books, Services & Other	\$ 5,052	\$ -
Grand Total	\$ 3,848,351	\$ 2,121,863

Talent Division: Teacher Recruitment and Retention

At the December 17, 2015 Committee meeting, then Chief Talent Officer Brigitte Marshall provided a robust presentation to Committee members to outline the work of OUSD's Talent Division. Measure G funds support approximately \$1 million of the approximately \$6 million Talent Division budget.

Specifically, Ms. Marshall informed the Committee that \$827,000 of Measure G revenue funded 8.2 FTE across 11 different positions in the Talent Division, which had a total of 49 FTE. The final 2015-16 amount for Talent Division staff from Measure G funds was \$964,000, though the final FTE was decreased to 6.10.

The Measure G funded Talent Division positions focused on recruitment and retention activities. Across the District, there are approximately 2,200 teachers and each year there is an 18% to 19% turnover rate, resulting in 400 to 500 vacancies that the Talent Division needs to fill each year.

As has been stated by many employee recruitment professionals, and re-iterated by Ms. Marshall, the best recruitment strategy is a great retention strategy. So, in addition to filling annual vacancies, Talent Division staff has conducted work on a number of strategies to improve retention rates of teachers. This includes improving onboarding and orientation of new hires and better ongoing supports for employees throughout their time at OUSD. The Teacher Growth and Development System (TGDS) and Leader Growth and Development System (LGDS) are key initiatives to support educator development and thereby improve employee retention rates.

2015-16 Measure G revenue funded \$43,000 in Talent Division non-labor expenses, including needs such as online job postings and recruitment tools, advertising, local hiring fairs, etc. in order to find the best teachers possible for OUSD schools and students.

Program 9060 - HR Recruitment		
Type of Expense	FY 2017	FY 2016
Labor Expenses		
Teacher Salaries & Benefits	\$ 710,860	\$ 963,722
Non-Labor Expenses		
Supplies, Books, Services & Other	\$ 2,140	\$ 42,934
Grand Total	\$ 713,000	\$ 1,006,656

B. Keep Class Sizes Small (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 further reduced. The overall aim was improved learning environments, quality instruction and increased interaction between teacher and students. At her October 21, 2015 presentation to the Committee, Elementary Network Superintendent Sondra Aguilera discussed the value of smaller class sizes to allow for more differentiated instructional practices in the classroom.

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 nearly \$4.9 million. 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 following table provides detail on the number of positions funded by site and the impact on class sizes. Column "A" ("Non-SDC Count") represents the enrollment at the school site, exclusive of Special Day Classes. Working from left to right, the table calculates the reduction in the number of students per class, on average, as a result of Measure G, which is the final number in Column "G" ("Diff/Impact").

With Measure G funds, average class size across all K-3 classrooms was 13 students in 2016-17. Without Measure G funds, the average class size would have risen just slightly, by only .45 students per class, to an average of 13.5 students. A nearly \$5 million investment of Measure G funds reduced class sizes by less than one (1) student in 2015-16. The Measure G Committee recommends better leveraging this \$5 million to have a greater impact on student learning.

Program 1112 - Class Size Reduction		
Type of Expense	FY 2017	FY 2016
Labor Expenses		
Teacher Salaries & Benefits	\$ 4,848,778	\$ 4,778,886
Non-Labor Expenses		
Supplies, Books, Services & Other	\$ 2,121	\$ 2,640
Grand Total	\$ 4,850,899	\$ 4,781,526

Oakland USD Measure G Oversight Committee								
2016-2017 Measure G Spending Class Size Reduction - Measure G Impact								
School Site Number	School Site Name	A Non-SDC Count	B Total Teacher FTE*	A/B=C Avg. Class Size (based on non-SDC) with Total FTE	D Measure G CSR (1112) Teacher FTE	B-D=E Teacher FTE w/out Measure G CSR Teacher FTE	A/E=F Avg. Class Size (based on non-SDC) w/o Measure G CSR Teacher FTE	C-F=G Diff/Impact
101	ALLENDALE	356	28.67	12.42	0.83	27.84	12.79	(0.37)
102	BELLA VISTA	419	42.60	9.84	1.08	41.53	10.09	(0.25)
103	BROOKFIELD	320	32.35	9.89	0.92	31.43	10.18	(0.29)
105	BURCKHALTER	233	24.30	9.59	0.51	23.79	9.79	(0.21)
106	CHA-BOT	566	38.60	14.66	1.46	37.15	15.24	(0.57)
107	EAST OAKLAND PRIDE	382	26.85	14.23	1.22	25.63	14.80	(0.68)
108	CLEVELAND	402	25.80	15.58	0.95	24.85	16.18	(0.60)
111	CROCKER HIGHLANDS	439	29.09	15.09	1.04	28.05	15.85	(0.56)
112	GREENLEAF ELEMENTARY	603	39.80	15.15	1.71	38.09	15.83	(0.58)
114	GLOBAL FAMILY SCHOOL	431	34.54	12.48	0.85	33.69	12.79	(0.31)
115	EMERSON	320	34.30	9.33	0.45	33.85	9.45	(0.12)
116	FRANKLIN	713	52.55	13.57	1.46	51.09	13.96	(0.39)
117	FRUITVALE	359	26.90	13.35	0.65	26.25	13.68	(0.33)
118	GARFIELD	585	47.61	12.29	1.00	46.61	12.55	(0.26)
119	GLENVIEW	438	33.13	13.18	1.14	31.99	13.63	(0.47)
121	LA ESCUELITA	415	27.37	15.16	0.73	26.64	15.58	(0.42)
122	GRASS VALLEY	218	26.60	8.20	0.43	26.17	8.33	(0.13)
123	FUTURES ELEMENTARY	307	18.55	16.55	1.00	17.55	17.49	(0.94)
125	NEW HIGHLAND ACADEMY	356	25.65	13.88	1.04	24.61	14.47	(0.59)
127	HILLCREST	369	21.80	16.93	0.57	21.23	17.38	(0.45)
129	LAFAYETTE	172	16.60	10.36	0.61	15.99	10.76	(0.39)
131	LAUREL	565	29.20	19.01	2.21	26.99	20.56	(1.56)
133	LINCOLN	728	47.13	15.45	1.62	45.51	16.00	(0.55)
136	HORACE MANN	421	23.50	17.91	1.35	22.15	19.01	(1.09)
138	MARKHAM	402	29.60	13.58	1.20	28.40	14.15	(0.57)
142	JOAQUIN MELLER	420	30.43	13.80	1.10	29.33	14.32	(0.52)
143	MONTCLAIR	639	38.00	16.82	1.50	36.50	17.51	(0.69)
144	PARKER	371	26.40	14.05	0.63	25.77	14.40	(0.34)
145	PERALTA	327	18.70	17.49	1.10	17.60	18.57	(1.09)
146	PEDMONT AVENUE	312	25.33	12.32	1.04	24.30	12.84	(0.53)
148	REDWOOD HEIGHTS	333	29.50	11.29	0.80	28.70	11.60	(0.31)
149	COMMUNITY UNITED ELEMENTARY	401	27.51	14.57	1.22	26.29	15.25	(0.68)
151	SEQUOIA	421	32.40	13.00	1.19	31.21	13.49	(0.50)
154	SOBRANTE PARK	273	19.75	13.82	0.92	18.83	14.50	(0.68)
157	THORNHILL	401	23.77	16.87	1.21	22.56	17.79	(0.90)
165	ACORN WOODLAND K-S	282	26.10	10.80	1.11	24.98	11.28	(0.48)
166	HOWARD	195	23.50	8.30	0.32	23.18	8.41	(0.11)
168	CARL MUNCK	240	19.90	12.06	0.57	19.34	12.41	(0.35)
170	HOOVER	287	21.45	13.38	0.79	20.67	13.89	(0.51)
171	KAISER	259	15.30	16.93	0.57	14.73	17.58	(0.65)
172	FRED T KOREMATSU DISCOVERY AC	397	31.27	12.70	1.04	30.23	13.13	(0.44)
175	MANZANITA SEED	426	31.96	13.33	1.24	30.72	13.87	(0.54)
177	ESPERANZA ACADEMY	353	23.87	14.79	0.85	23.02	15.34	(0.55)
178	BRIDGES ACADEMY @ MELROSE	445	29.60	15.03	0.78	28.82	15.44	(0.41)
179	MANZANITA COMMUNITY SCHOOL	376	31.73	11.85	0.76	30.97	12.14	(0.29)
181	Encompass Small School	327	25.90	12.63	0.66	25.24	12.96	(0.33)
182	MARTIN LUTHER KING JR. K-3	287	30.10	9.53	0.81	29.29	9.80	(0.26)
183	PREF LITERARY ACADEMY CULTURAL EX	238	70.74	3.36	0.65	70.09	3.40	(0.03)
186	INTERNATIONAL COMMUNITY SCHOOL	315	20.40	15.44	0.78	19.62	16.06	(0.61)
190	THINK COLLEGE NOW	299	21.49	13.92	0.77	20.72	14.43	(0.52)
191	SANKOFA ACADEMY	304	27.25	11.16	1.02	26.23	11.59	(0.43)
192	RISE	276	16.65	16.58	0.98	15.67	17.61	(1.04)
193	Reach Academy	397	22.70	17.49	1.45	21.25	18.68	(1.19)
235	MELROSE LEADERSHIP ACAD	502	33.90	14.81	0.69	33.21	15.12	(0.31)
		20,610	1,578.69	13.06	52.55	1,526.15	13.50	(0.45)
Oakland USD Measure G Oversight Committee								
2015-2016 vs 2016-2017 Comparison Class Size Reduction - Measure G Impact								
Fiscal Year Totals	A Non-SDC Count	B Total Teacher FTE*	A/B=C Avg. Class Size (based on non-SDC) with Total FTE	D Measure G CSR (1112) Teacher FTE	B-D=E Teacher FTE w/out Measure G CSR Teacher FTE	A/E=F Avg. Class Size (based on non-SDC) w/o Measure G CSR Teacher FTE	C-F=G Diff/Impact	
2015-2016	19,554.00	1,273.72	15.35	53.78	1,219.94	16.03	(0.68)	
2016-2017	20,610.00	1,578.69	13.06	52.55	1,526.15	13.50	(0.45)	
Difference							(0.23)	

C. 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 hearings, the Committee, interacting with OUSD staff, recommended to change 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. This is the type of fund targeting the Committee will consider going forward.

Program 1552 - Libraries		
Type of Expense	FY 2017	FY 2016
<i>Labor Expenses</i>		
Teacher Salaries & Benefits	\$ 985,339	\$ 120,493
<i>Non-Labor Expenses</i>		
Supplies, Books, Services & Other	\$ 223,810	\$ 469
Grand Total	\$ 1,209,149	\$ 120,962

D. Provide Art Programs

Measure G funding for Art assisted the District in providing arts instruction to an increasing number of students, to build school cultures that support quality arts learning and to prepare teachers to teach in and through the arts. This funding is allocated directly to schools and has a direct impact on students learning.

Arts education is a powerful medium through which students develop social skills, engage with their community and enhance their creative capital and skills for expression often relied on for successful careers. 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.

Art Program 1118 by School Allocation

Site Description	FY 2017	FY 2016
107 - EAST OAKLAND PRIDE	15,000	13,125
112 - GREENLEAF ELEMENTARY	15,000	2,869
115 - EMERSON	15,000	3,637
121 - LA ESCUELITA	15,000	15,000
122 - GRASS VALLEY	15,000	15,000
125 - NEW HIGHLAND ACADEMY	15,000	15,000
145 - PERALTA	15,000	14,554
148 - REDWOOD HEIGHTS	15,000	18,513
149 - COMMUNITY UNITED ELEMENTARY	15,000	13,370
151 - SEQUOIA		12,712
168 - CARL MUNCK	15,000	11,554
170 - HOOVER	15,000	
171 - KAISER		8,277
175 - MANZANITA SEED		10,528
179 - MANZANITA COMMUNITY SCHOOL	15,000	
181 - Encompass Small School	15,000	10,602
183 - PREP LITERACY ACAD/CULTURAL EX		6,759
186 - INTERNATIONAL COMMUNITY SCHOOL	18,000	16,631
191 - SANKOFA ACADEMY	15,000	15,000
192 - RISE	15,000	35,508
203 - FRICK MIDDLE	15,000	8,506
204 - WEST OAKLAND MIDDLE	7,500	7,259
206 - BRET HARTE MIDDLE		15,600
210 - EDNA BREWER MIDDLE	15,000	14,848
212 - ROOSEVELT MIDDLE	15,000	
213 - WESTLAKE MIDDLE	12,000	17,801
221 - ELMHURST COMMUNITY PREP		11,316
226 - ROOTS INTERNATIONAL ACADEMY	15,000	
235 - MELROSE LEADERSHIP ACAD		22,657
236 - URBAN PROMISE ACADEMY	15,000	14,914
305 - OAKLAND TECH HIGH SCHOOL	15,000	10,880
309 - BUNCHE ACADEMY	-	11,082
998 - School Contingency Funds	144,558	136,654
Total	\$ 497,058	\$ 510,156

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Program 1118 - Art	FY 2017	FY 2016
1120 - TEACHERS SALARIES STIPENDS	32,783	35,799
2900 - OTHER CLASSIFIED SALARIES		105
3000 - EMPLOYEE BENEFITS		6,812
4310 - SUPPLIES	47,030	26,457
4311 - MEETING REFRESHMENTS	1,000	605
4399 - SURPLUS	3,500	
4410 - EQUIPMENT < \$5,000	485	6,123
4420 - COMPUTER < \$5,000	1,824	5,013
4432 - FURNITURE < \$5,000	7,691	
4474 - AUDIO VISUAL EQUIP <\$5,000		6,069
5220 - CONFERENCE EXPENSES		3,125
5720 - INTERPGM - MAINT WORK ORDERS	2,500	
5825 - CONSULTANTS	390,070	406,277
5826 - EXTERNAL WORK ORDER SERVICES	5,350	12,712
5828 - ASSEMBLIES/CLASSRM PRESENTION	4,825	1,060
Grand Total	\$ 497,058	\$ 510,157

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.

Example of funds used at the various schools:

- Kaiser Elementary School: Measure G funds supported student appreciation for art, music, dance and theater.
- Garfield Elementary: Offers a full curriculum of the Arts including band, chorus, computer arts, dance, drawing and painting.

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

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.

Example of funds used at the various schools:

- **Sequoia Elementary:** During the school assembly Sequoia celebrates the gift of oratory and honors the immense contribution of Dr. Martin Luther King, Jr., and other leaders. Groups and individuals are invited to recite a poem or speech during the school assembly.
- **Chabot Elementary:** Will hold their site MLK Oratorical Contest for Grades 3-5 on January 20, 2017.

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

E. Provide Music Programs

Funding in music allows the District to provide access to quality 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 with benefit of having a creative expert. The Measure G Oversight Committee intends to review funding for music in its forthcoming fiscal year.

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

VIII. 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. The Committee understands the importance of maintaining a clear and strong relationship with the County of Alameda treasury office in the collection of the Measure G Education Parcel tax. Although the \$342K charged for the administrative collection fee seems to be considerable the Committee recognizes the requirement for oversight, management and the proper collection of the Measure G funds.

An Audit Report Finding was noted in regards to the County Administrative Fee (referred to as the County Collection Fee in the Audit Report). The error occurred when OUSD incorrectly charged the County Administrative Fee equally to Measure N and Measure G, when in fact Measure G should have been charged a larger Administrative Fee amount than Measure N. The Audit Report confirms that OUSD has corrected the County Administrative Fee charged to Measure N and Measure G.

Program 9000 - Other Programs/Local Goals		
Type of Expense	FY 2017	FY 2016
Labor Expenses		
Teacher Salaries & Benefits	\$ -	\$ -
Non-Labor Expenses		
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 home owners 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

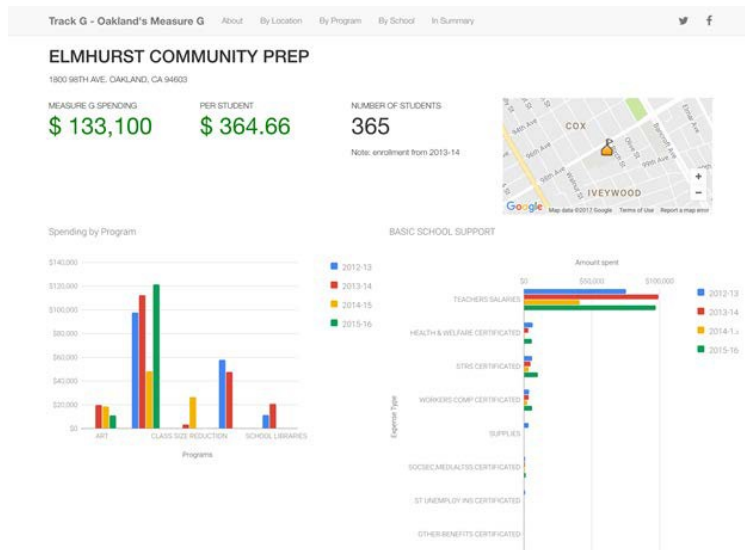
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IX. TrackG.org Updates

TrackG.org helps the Oakland community explore Measure G spending data. This project is done in cooperation with Open Oakland, a volunteer ~~civic-tech~~ 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.

School-Site Pages

~~A new page was launched which provides school-site level detail. Users can see which programs consumed Measure G funds at each Oakland school site. They can also drill down to the "object level" and see how money was spent in each program.~~

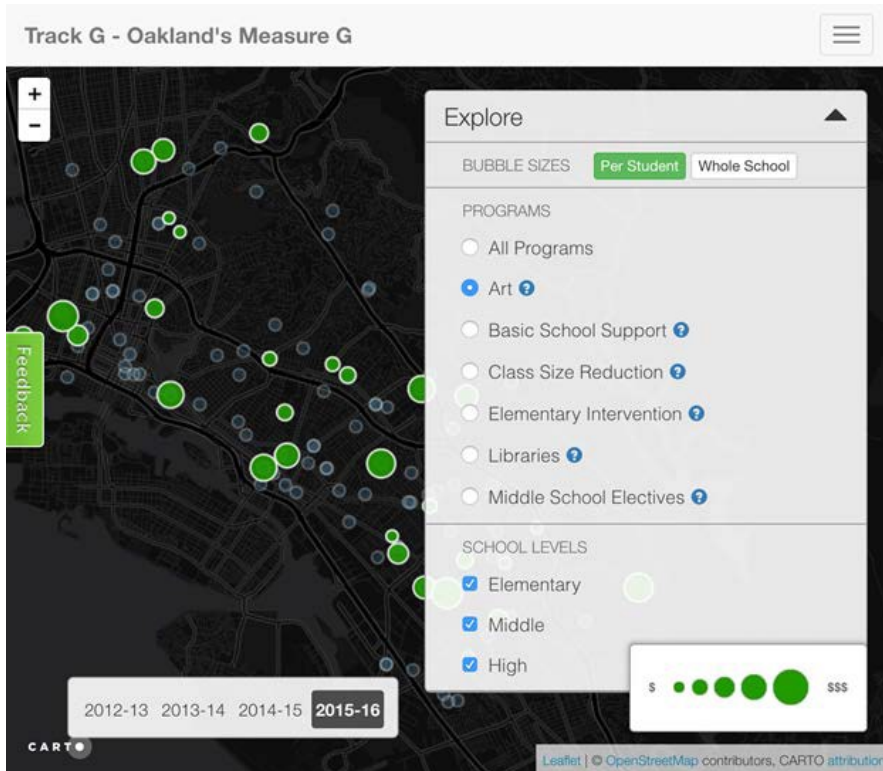


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2015-176 Spending Data Added

Spending from the previous school year (represented in this report) was add to the site and displayed by default. There are now 54 years of data on Measure G spending available to view.

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X. Audit Report

Auditor's Opinion

The auditor's charge was to verify OUSD's assertion that:

- 1) The Measure G Parcel Tax proceeds of the Measure were 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.

The auditor determined that OUSD's assertions for the year ending June 30, 2017 were fairly stated in all material respects.

The auditor made this determination through, among other procedures, selecting specific programs for detailed expenditure testing and reviewing OUSD's method of allocation of parcel tax proceeds to each school site for reasonableness and conformity with the language of the ballot measure. Programs selected for testing included:

- 1) Keeping class sizes small
- 2) Attracting and Retaining Highly Qualified Teachers
 - a. Elementary Education Intervention Program (EEIP)
 - b. Basic School Support
- 3) County Administrative Fee

As with the prior year's Audit Report (2014-15), the auditor noted that, while Basic School Support is not a specific item mentioned in the ballot language, it aligns with the intent of the measure to attract and retain highly 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.

Finding

The Audit Report noted one Finding. It is explained under the County Administrative Fee section above.