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Enactment Number	
Enactment Date	



# Memo

**To** Board of Education

**From** Kyla Johnson-Trammell, Superintendent  
Sondra Aguilera, Chief Academic Officer  
Preston Thomas, High School Network Superintendent, Executive Director College & Career Readiness

**Board Meeting Date** June 26, 2019

**Subject** Memorandum of Understanding  
Contractor: Oakland Unity High School  
Services For: High School Linked Learning Office

**Action Requested and Recommendation** Approval by the Board of Education of a Memorandum of Understanding between the District and Oakland Unity High School, Oakland, CA, for the collective parties to ensure that revenues from the Measure N College and Career Readiness for All Act are spent in strict accordance with Measure N. This is an oversight and operational agreement that outlines and defines the Parties' respective operational and reporting responsibilities for Measure N, which is aligned with the letter and intent of the grant. By approving the Charter School's Measure N Education Improvement Plan (Single Plan for Student Achievement (SPSA)), the OUSD High School Linked Learning Office will provide oversight regarding the Charter School's expenditures of Measure N and the Charter School's adherence to the accountability measures. The Charter School is solely responsible to ensure that expenditures are correct and consistent with Measure N, for the period of July 1, 2019 through June 30, 2020, in an amount not to exceed \$297,500.00.

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

The Charter School shall be entitled to receive reimbursement for Measure N funds expended for a per pupil allocation of \$850, for each OUSD resident enrolled in the Charter School, for a total amount not to exceed \$297,500.00.

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

- a. Charter School Charter School has submitted a SPSA and budget to the Commission and OUSD Governing Board ("Board"), and received approval for the SPSA and budget from both the Commission and Board.
- b. Charter School commits to developing a Career Academy structure, either as a school or as a program within a larger school.
- c. Charter School commits to making strategic investments in each of OUSD's 4 Pillars of Linked Learning: Rigorous Academics, Career Technical Education, Work Based Learning, and Integrated Student Supports.
- d. Charter School commits to using revenue received from Measure N only for educational services that are supplemental to the base program, and not to supplant, or replace, funds from any governmental funding sources.



- 
- e. Charter School commits to identifying specific goals to decrease academic outcome disparities for academically low-achieving students.

Items (b) through (e) of this provision will be memorialized by the Charter School in a resolution by its governing board.

**Competitively Bid**

Was this contract competitively bid? No  
If no, exception: N/A

**Fiscal Impact**

Funding resource(s): Measure N

**Attachments**

- Memorandum of Understanding
- Exhibit A, I. Measure Text, II. Full Text of The Measure
- Schedule A, Measure N Charter School Reporting and Monitoring Activity
- Measure N Guide 2018-2019 v2

# MEMORANDUM OF UNDERSTANDING

Measure N Memorandum of Understanding  
Between Oakland Unified School District and Oakland Unity High School

## 1. PURPOSE OF MEMORANDUM OF UNDERSTANDING

1.1 The Oakland Unified School District ("OUSD") and Oakland Unity High School ("Charter School") (collectively "Parties") enter into this MOU to ensure that revenues from the Measure N College and Career Readiness for All Act ("Measure N") are spent in strict accordance with Measure N.

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

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

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

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

## 2. TERM OF THE MEMORANDUM OF UNDERSTANDING

2.1 This MOU shall commence on the date upon which it is fully executed by the duly authorized representatives of the Parties and shall stay in effect until June 30, 2020, unless terminated earlier by OUSD. OUSD may terminate this MOU upon 30 days written notice to Charter School.

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



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

2.4 The MOU is subject to early termination only as set forth in this MOU. Renewal of this MOU shall be based, in part, on compliance with terms set forth in this Agreement, OUSD board policy, and applicable law.

### 3. REQUIRED DOCUMENTATION

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

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

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

### 4. FUNDING

4.1 The Charter School shall be entitled to receive reimbursement for Measure N funds expended for a per pupil allocation of \$850 for each OUSD resident enrolled in the Charter School, for a total amount not to exceed \$297,500.00.

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

- (a) Charter School Charter School has submitted a SPSA and budget to the Commission and OUSD Governing Board ("Board"), and received approval for the SPSA and budget from both the Commission and Board.
- (b) Charter School commits to developing a Career Academy structure, either as a school or as a program within a larger school.
- (c) Charter School commits to making strategic investments in each of OUSD's 4 Pillars of Linked Learning: Rigorous Academics, Career Technical Education, Work Based Learning, and Integrated Student Supports.



- (d) Charter School commits to using revenue received from Measure N only for educational services that are supplemental to the base program, and not to supplant, or replace, funds from any governmental funding sources.
- (e) Charter School commits to identifying specific goals to decrease academic outcome disparities for academically low-achieving students.

Items (b) through (e) of this provision will be memorialized by the Charter School in a resolution by its governing board.

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

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

The Parties understand that in the event that such funds are not received in a timely manner by the District due to delays at the County level, such funds shall be provided to the Charter School as soon as practicable after such funds are made available to OUSD. Schools will not be reimbursed for expenses that are determined to be supplanting, non-permissible or not pre-approved.

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

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

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

## 5. QUARTERLY FINANCIAL REPORTING

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

5.2 The Charter School shall provide OUSD with the documents listed and described in Schedule A as stated in Section 3.1 on or before the designated due date.

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

## 6. ANNUAL AUDIT

6.1 Charter School shall request that its annual independent internal audit include an audit, pursuant to generally accepted accounting practices, ensuring that Measure N receipts and expenditures are within the permissible use of Measure N, comply with the SPSA, and supplement rather than supplant the Charter School's program.

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

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

## 7. MONITORING AND OVERSIGHT

7.1 An infraction of the MOU shall include the following actions:

- (a) missing a deadline for providing full documentation (as outlined in Schedule A) by more than 2 weeks
- (b) not attending two scheduled meetings



(c) not responding to a reasonable request from OUSD (as outlined in 3.2) within 2 weeks of OUSD making such a request.

If the Charter School commits two infractions during the term of this MOU, the Charter School will receive a Notice of Concern from OUSD. If the Charter School commits a third infraction and/or does not respond to the Notice of Concern in the outlined timeframe, OUSD reserves the right to void the next quarterly reimbursement of Measure N funds and move it to the [Measure N Contingency Fund](#).

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

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

## 8. CHARTER SCHOOL CLOSURE

8.1 In the event that the Charter School is closed or the Charter School no longer receives Measure N funds, any Measure N funds that were not expended by the Charter School will be returned to OUSD and moved to the Measure N Contingency Fund.

## 9. INDEMNIFICATION

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




10. ENTIRE AGREEMENT; COUNTERPARTS

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


IN WITNESS WHEREOF, the Parties hereto have caused this MOU to be executed by duly authorized officers or representatives set forth below and to be effective for the term of one fiscal year, from July 1, 2019 through June 30, 2020.

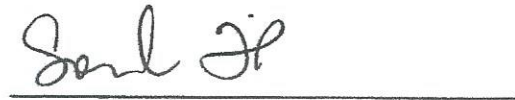
Charter School Representatives

  
\_\_\_\_\_  
Print Name: William Lee  
Title: Principal  
Date: 6/11/19

\_\_\_\_\_  
Print Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

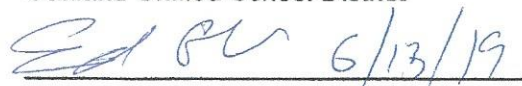
OUSD Representatives

  
\_\_\_\_\_  
Preston Thomas,  
High School Network Superintendent  
Oakland Unified School District

  
\_\_\_\_\_  
Sondra Aguilera, Chief Academic Officer  
Oakland Unified School District

\_\_\_\_\_  
Aimee Eng, Board President  
Oakland Unified School District

\_\_\_\_\_  
Kyla Johnson-Trammell  
Superintendent and Secretary  
Oakland Unified School District

 6/13/19  
\_\_\_\_\_  
General Counsel  
Oakland Unified School District

Approved and ratified this \_\_\_ day of \_\_\_\_\_, 2019 by Oakland Unified School District Board of Education by the following vote:

**EXHIBIT A**  
**MEASURE TEXT**

**I. ABBREVIATION OF THE MEASURE**

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

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

*(69 words)*



## II. FULL TEXT OF THE MEASURE

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

### OAKLAND UNIFIED SCHOOL DISTRICT COLLEGE AND CAREER READINESS FOR ALL ACT

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

#### FINDINGS

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

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

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

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

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

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

#### TERMS AND SUNSET

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

## PURPOSE

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

## GOALS

- Decrease the high school drop-out rate.
- Increase the high school graduation rate.
- Increase high school students' readiness to succeed in college and career.
- Increase middle school students' successful transition to high school.
- Reduce disparities in student achievement and student access to career pathways based on race, ethnicity, gender, socio-economic status, English Learner-status, special needs-status, and residency.

## EDUCATION SPENDING PLAN

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

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

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

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

#### PERMISSIBLE USES

Measure proceeds shall be spent on the following school programs:

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



### SENIOR CITIZEN EXEMPTION

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

### LOW INCOME EXEMPTION

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

### ACCOUNTABILITY PROVISIONS

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

### PUBLISHED INDEPENDENT ANNUAL AUDIT.

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

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

#### SECURITY FROM STATE SEIZURE OR USE

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

#### LEVY AND COLLECTION

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

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

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

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



SEVERABILITY

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

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



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

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

Item	Description	Due Date
2019-20 Charter School Unaudited Actuals Quarterly Expenditure Report	Report on Measure N expenditures per quarter	Quarter 1: October 31, 2019 Quarter 2: January 31, 2020 Quarter 3: April 30, 2020 Quarter 4: July 31, 2020
Supporting Documentation for Charter School Unaudited Actuals Quarterly Expenditure Report	Please review the <a href="#">Measure N Guide</a> and Permissible Expenses for that academic year	Quarter 1: October 31, 2019 Quarter 2: January 31, 2020 Quarter 3: April 30, 2020 Quarter 4: July 31, 2020
Charter School Independent Financial Audit	Submission of Independent Auditor's Report	Within 30 days of the audit being complete
Preliminary 2019-20 Budget	Budget for projected Measure N allocation for new fiscal year; completed using Measure N Education Improvement Plan (SPSA) template, with additional information as requested	March - April 2019  <i>*Specific date subject to change, budget submitted to Measure N Commission as part of Measure N Education Improvement Plan (SPSA)</i>
2019-20 Charter Management Organization Meeting Attendance	CMO leader or designee must attend quarterly meetings	Dates to be determined at the beginning of the school year  <i>At least 7 days notice to be given prior to any changes in the meeting schedule</i>

# **MEASURE N GUIDE 2018-2019**



Developed by:  
Joanna Vazquez Zelaya & Nancy Gomez



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- b. Measure N Quarterly Expenditure Review Process Overview - Charter Schools
- c. Measure N Deliverables

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- c. Measure N Budget Proper Justification
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- i. Duty Statement Template
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**FULL TEXT OF MEASURE N**  
OAKLAND UNIFIED SCHOOL DISTRICT  
COLLEGE AND CAREER READINESS  
FOR ALL ACT

This Proposition may be known and referred to as the "Oakland Unified School District College and Career Readiness for All Act" or as "Measure N".

**FINDINGS**

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

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

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

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

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

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

**TERMS AND SUNSET**

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

**PURPOSE**

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

**GOALS**

- Decrease the high school drop-out rate.
- Increase the high school graduation rate.
- Increase high school students' readiness to succeed in college and career.
- Increase middle school students' successful transition to high school.
- Reduce disparities in student achievement and student access to career pathways based on race, ethnicity, gender, socio-economic status, English Learner-status, special needs-status, and residency.



### **EDUCATION SPENDING PLAN**

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

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

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

### **PERMISSIBLE USES**

Measure proceeds shall be spent on the following school programs:

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

### **SENIOR CITIZEN EXEMPTION**

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





### **LOW INCOME EXEMPTION**

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

### **ACCOUNTABILITY PROVISIONS**

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

### **PUBLISHED INDEPENDENT ANNUAL AUDIT**

Upon the levy and collection of the education parcel tax, the Board of Education shall cause an account to be established for deposit of the proceeds, pursuant to Government Code Section 50075.1. For so long as any proceeds remain unexpended, the Superintendent or the Chief Financial Officer of the District shall cause an independent financial auditor to prepare a report to be filed with the Board of Education and made publicly available no later than December 31 of each year, commencing December 31, 2016, stating (1) the amount collected and expended in such year; (2) the description of all programs funded, and a determination that the monies expended were for the allowable uses stated in this Measure; and (3) the determination that the monies from this Measure are being used to supplement and not supplant unrestricted general fund revenue so appropriated to schools to serve pupils in grades 9 through 12 based on fiscal year 2014- 2015 funding. The cost of said Independent Audit may be paid from the proceeds of the parcel tax. The report may relate to the calendar year, fiscal year, or other appropriate annual period, as said officer shall determine, and may be incorporated into or filed with the annual budget, audit, or other appropriate routine report to the Board of Education.

### **SECURITY FROM STATE SEIZURE OR USE**

If, in any fiscal year during the term of the education parcel tax, the State Legislature or Governor shall approve any law or take any action the effect of which shall be to deprive the District of the benefit of any



proceeds of the education parcel tax, whether by directly taking such proceeds for any State purpose or by taking such proceeds into account for purposes of calculating State support of the District under Section 8 of Article XVI or under any program of categorical aid, special aid or other special programs, then the Board of Education shall reduce the rate of the education parcel tax commensurately.

### **LEVY AND COLLECTION**

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

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

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

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

### **SEVERABILITY**

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

## MEASURE N OVERVIEW

Measure N was passed by Oakland voters on November, 4, 2014, for the period of ten (10) years.

Measure N is a \$120 per-parcel tax on each taxable parcel in the City.

Ninety percent (90%) of Measure N revenue collected is specifically for school allocations and the remaining ten percent (10%) is for administrative costs.

### The Purpose of Measure N

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

### The Goals of Measure N

The following goals are to be met through the implementation of quality career pathways:

- Decrease the high school dropout rate
- Increase the high school graduation rate
- Increase high school students' readiness to succeed in college and career
- Increase middle school students' successful transition to high school
- Reduce disparities in student achievement and student access to career pathways based on race, ethnicity, gender, socioeconomic status, English Learner-status, special needs status, and residency

### Calculation and Distribution of Measure N Funds

Measure N allocations are determined by the following per pupil formula:

$$\text{Allocation amount}^* \times \text{Enrollment} = \text{Measure N allocation}$$

\* Allocation amount is determined every year and sites are informed of their final amount

**Measure N funds will be dispersed in two payments based on the following formula:**

<i>Payment 1</i>	<i>Projected Enrollment* x Measure N allocation per pupil x 85%</i>	<i>July/August</i>
<i>Payment 2</i>	<i>(Confirmed Enrollment** x Measure N allocation per pupil)-Payment 1</i>	<i>November</i>

#### \*\* Key Definitions Definitions:

- **Projected Enrollment = CALPADS enrollment data from the prior year**
- **Confirmed Enrollment by School Type**
  - OUSD High Schools - **20 Day Count**
  - OUSD Alternative Education High Schools - **Highest Reported Attendance from previous year**
  - Charter schools - **First Attendance Report** that is submitted to the Office of Charter Schools during September





## MEASURE N LIST OF SCHOOLS

Measure N began in the 2015-16 academic year, below is a list of schools receiving Measure N funds and their progress to date:

Cohort 1 - OUSD District Schools Planning Year: 2015-16			
School	Current Implementation Year	2018-19 Status	Pathway Sector
Bunche	Year 3	Fully Approved	Hospitality & Tourism
Castlemont	Year 3	Approved Developing & Implementing	Sustainable Urban Design Community Health
CCPA	Year 3	Fully Approved	Entrepreneurship
Community Day	Year 3	Approved Developing & Implementing	Digital Media
Dewey	Year 3	Approved Developing & Implementing	Health & Fitness
Fremont	Year 3	Fully Approved	Architecture Media
Life Academy	Year 3	Fully Approved	Health
Madison Park Academy	Year 3	Approved Developing & Implementing	Engineering Graphic Design
McClymonds	Year 3	Probationary Year 2 Full Implementation	Engineering Entrepreneurship
MetWest	Year 3	Approved Developing & Implementing	Entrepreneurship
Oakland High School	Year 3	Fully Approved	Environmental Science Visual Arts Public Health Engineering Social Justice
Oakland International	Year 3	Fully Approved	Multimedia
Oakland Tech	Year 3	Approved Developing & Implementing	Race, Policy, & Law Computer Health Fashion & Design





Rudsdale	Year 3	Approved Developing & Implementing	Health Technology
Skyline	Year 3	Probationary Year 1	Education & Community Health Computer Science Green Energy Visual & Performing Arts
Sojourner Truth	Year 3	Approved Developing & Implementing	Technology
Street Academy	Year 3	Approved Developing & Implementing	Education

**Cohort 1 - Charter Schools**  
*Planning Year: 2015-16*

School	Current Implementation Year	2018-19 Status	Pathway Sector
ARISE	Year 3	Probationary Year 2 Planning & Piloting	Public Health
Aspire Lionel Wilson	Year 3	Probationary Year 2 Planning & Piloting	Engineering
Envision Academy	Year 3	Fully Approved	Art & Tech
Lighthouse	Year 3	Probationary Year 2 Full Implementation	Manufacturing
LPS Oakland	Year 3	Approved Developing & Implementing	Entrepreneurship
Oakland Unity High School	Year 3	Probationary Year 2 Planning & Piloting	Tech



<b>Cohort 2 - Charter Schools</b> <i>Planning Year: 2016-17</i>			
<b>School</b>	<b>Current Implementation Year</b>	<b>2018-19 Status</b>	<b>Pathway Sector</b>
Aspire Golden State Prep	Year 2	Probationary Year 2 Full Implementation	Entrepreneurship
East Bay Innovation Academy	Year 2	Probationary Year 2 Planning & Piloting	Computer Science

<b>Cohort 3 - Charter Schools</b> <i>Planning Year: 2017-18</i>			
<b>School</b>	<b>Current Implementation Year</b>	<b>2018-19 Status</b>	<b>Pathway Sector</b>
Oakland School for the Arts	Year 1	Probationary Year 1	Arts Media Fashion and Design

**MEASURE N  
CONTACT INFORMATION**

<b>Name</b>	<b>Title</b>	<b>Email</b>	<b>Phone</b>
Nancy Gomez	Program Manager, Measure N	Nancy.Gomez@ousd.org	(510) 879-2249
Joanna Vazquez Zelaya	Coordinator, Measure N	Joanna.Vazquez@ousd.org	(510) 879-4620

<b>Measure N Commission</b>	
David Kakishiba	Measure N Commission Chairperson
Michon Coleman	Measure N Commission Vice-Chair
Jason Gumataotao	Measure N Commission Secretary
Gary Yee	Measure N Commissioner
Emma Paulino	Measure N Commissioner

<b>Measure N Staff</b>	
<i>Nancy Gomez</i>	<i>Joanna Vazquez Zelaya</i>
<ul style="list-style-type: none"> <li>● Financial Oversight &amp; Compliance</li> <li>● Review &amp; approve all requisitions, contracts, budget transfers, etc. from department and school sites to ensure that they are allowable Measure N expenses and are in their SPSA plan.</li> <li>● Oversee operations including fiscal reporting of Measure N funding</li> </ul>	<ul style="list-style-type: none"> <li>● Implementation fidelity</li> <li>● Develop aligned systems and structures for ongoing pathway development</li> <li>● Support in development and implementation of Measure N Education Improvement Plans</li> <li>● Collaborate with the Linked Learning Leadership Team, the OUSD Board of Education, and the Measure N Commission to set the scope and monitor Measure N goals</li> </ul>





Who do I contact if...	
I want to know if my purchase requisition or budget transfer was approved?	Nancy Gomez
I need help understanding what a proper justification is or where it goes within the body of the request?	Nancy Gomez
I don't know what forms to use or supporting documents to provide?	Nancy Gomez
I want to check the approval status of my Measure N request?	Nancy Gomez
I need Measure N training?	Nancy Gomez
I need help with my Measure N plan (SPSA)?	Joanna Vazquez Zelaya
I need training in Escape?	IT Help Desk: enter a ticket online

## MEASURE N - DISTRICT SCHOOLS EXPENDITURE REVIEW AND APPROVAL PROCESS

### Why is there a review and approval process?

After the completion of the 2015-16 and 2016-17 Measure N audit, both the auditors and the Measure N Commission have made corrective actions to the oversight issues that have surfaced.

The Measure N team believes that our review and approval process addresses the oversight and compliance expectations set forth by the auditor, Measure N Commission, and Oakland taxpayers. This process also embeds the fidelity to the Measure N Education Improvement Plan (SPSA) and the purpose of Measure N. This process will also support the preparation for the yearly audit without creating a separate cumbersome process.

## Measure N Review and Approval Process



## Requirements for Escape Request

Please provide proper justification within the “NOTES” tab of all Escape requests.

Please attach all required documentation to the “ATTACHMENTS” tab of all Escape requests.

## Requirements for Requests via Hard Copy

Please attach the Measure N Justification Form to all hard copy requests.

## Processing Timeline

*Please allow the following amount of processing time for different request types, specifically for Measure N:*

- 3-5 business days for all Escape requests
- 3 business days for requests that require Network Superintendent signature
- 5 business days for requests that require Network Superintendent signature and 1 approver
- 7 business days for request that require Network Superintendent signature and 2 or more approvers
- 7-10 business days for Measure N contracts online

Please note: Processing requests may take longer during peak seasons (i.e., beginning of school year, holidays, winter break, spring break, and summer).

## Common Processing Issues

### 1. *Proper Justification*

If proper justification is not provided the site will receive an email requesting proper justification and further information before the review process continues. Once proper justification is provided within the request, the review process will continue.

Resource: Please refer to the [Measure N Budget Proper Justification](#) document for examples and further support in providing proper justification.

Please note: this is not an automatic rejection of the site’s request, this is a specific request for further information in order to review for approval.

### 2. *Alignment to Measure N & SPSA - Budget Review*

If the request being made is not reflected in the Measure N budget within the SPSA, the site will receive an email requesting further information and/or a [Measure N Budget Modification form](#) before the review process continues. Once the information and/or the Measure N Budget Modification form is provided, the review process will continue.

Resource: Please refer to the Measure N Budget Modification Process Overview information page for further information.

Please note: this is not an automatic rejection of the site’s request, this is a specific request for further information in order to review for approval.

### 3. *Alignment to Measure N & SPSA - Permissible Review*

If the request being made is determined to be a non-permissible expense, the site will receive an email explaining the reasoning as to why this expense is non-permissible and that the request will be denied.

Resource: Please refer to the [Measure N Permissible Expenses](#) document for more information.



Please note: this is a denial of the request, if further assistance is needed to develop a better plan for the funds or questions about what other funds could be used to pay for the expenditure please work with your principal and/or principal supervisor.

#### *4. Alignment to Measure N & SPSA - Carryover Review (if applicable)*

If the request being made is using Measure N carryover funds from the previous year (Object code 4391), the Measure N Carryover Justification form will be reviewed to ensure the expenditure is reflected. If the expenditure is not reflected in the form, the site will receive an email requesting further information and/or the edit of the Measure N Carryover Justification form before the review process continues. Once the information and/or the Measure N Carryover Justification form is updated, the review process will continue.

Resource: Please refer to the Measure N Carryover Overview information page for further information.

Please note: this is not an automatic rejection of the site's request, this is a specific request for further information in order to review for approval.

### **Approval and Next Steps**

Once requests have been approved, requests move on to the next step already established within the OUSD approval process.

### **OUSD DISTRICT SCHOOLS ONLY:**

Please review the [OUSD Escape Guide](#) for detailed information and step-by-step guide.

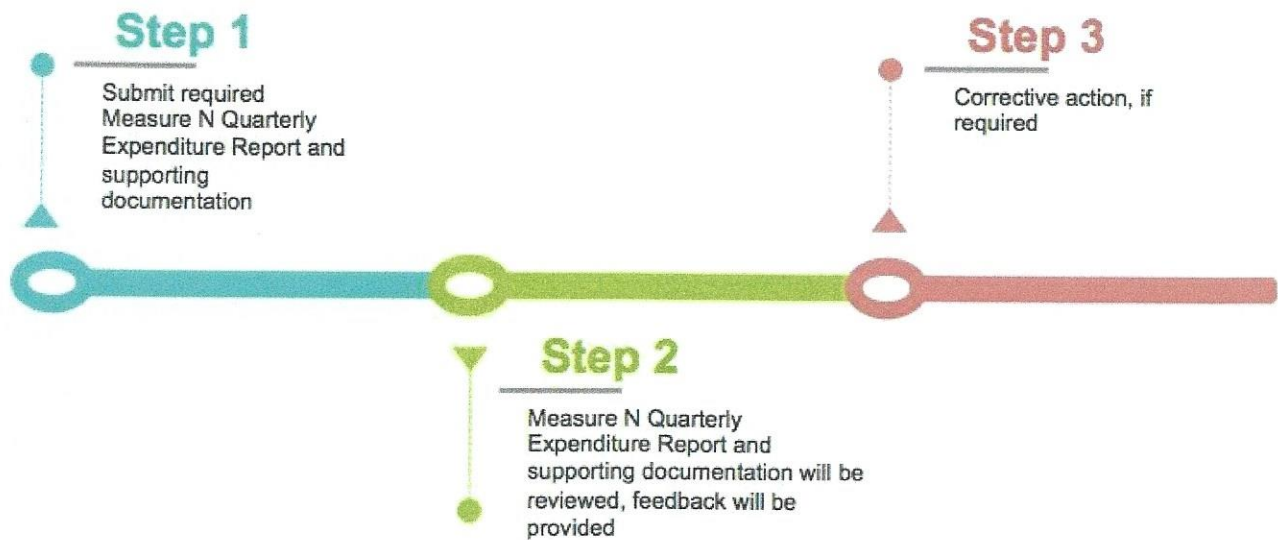


## MEASURE N - CHARTER SCHOOLS QUARTERLY EXPENDITURE REVIEW PROCESS

### Why is there a review and approval process?

After the completion of the 2015-16 and 2016-17 Measure N audit, both the auditors and the Measure N Commission have made corrective actions to the oversight issues that have surfaced.

The Measure N team believes that our review process addresses the oversight and compliance expectations set forth by the auditor, Measure N Commission, and Oakland taxpayers. This process also embeds the fidelity to the Measure N Education Improvement Plan (SPSA) and the purpose of Measure N. This process will also support the preparation for the yearly audit without creating a separate cumbersome process.



### Submission and Review Timeline

	Due Date
Quarter 1	September 27th
Quarter 2	December 3rd
Quarter 3	March 1st
Quarter 4	June 14th

Please allow the following amount of time from the date of submission for the review of submitted Measure N Quarterly Expenditure Reports and supporting documentation:

- 10-15 business days

*Please note: Processing requests may take longer during peak seasons (i.e., beginning of school year, holidays, winter break, spring break, and summer).*

## Requirements for Supporting Documentation

Permissible Expenses	Document Required
School Site Visits	<ul style="list-style-type: none"> <li>● Itinerary, lodging confirmation, and flight confirmation</li> <li>● Receipts that accumulate to amount spent</li> <li>● Justification Form</li> </ul>
Certificated Extended Contracts	<ul style="list-style-type: none"> <li>● Document that captures the agreement of extra service being provided by staff member</li> <li>● Justification Form</li> </ul>
Meetings, Professional Development or school events on Site	<ul style="list-style-type: none"> <li>● Agenda and sign-in sheets</li> <li>● Receipts that accumulate to amount spent</li> <li>● Justification Form</li> </ul>
Conferences and Retreats	<ul style="list-style-type: none"> <li>● Itinerary or Agenda</li> <li>● Lodging confirmation and flight confirmation</li> <li>● Receipts that accumulate to amount spent</li> <li>● Justification Form</li> </ul>
Field Trips	<ul style="list-style-type: none"> <li>● Receipts that accumulate to amount spent</li> <li>● Justification Form</li> </ul>
Supplies and Materials	<ul style="list-style-type: none"> <li>● Lesson plan</li> <li>● Receipts that accumulate to amount spent</li> <li>● Justification Form</li> </ul>

## Common Processing Issues

### 1. *Proper Justification*

If proper justification is not provided the site will receive an email requesting proper justification and further information before the review process continues. Once proper justification is provided within the request, the review process will continue.

Resource: Please refer to the Measure N Budget\_Proper Justification document for examples and further support in providing proper justification.

### 2. *Alignment to Measure N & SPSA - Budget Review*

If the expenditures reported are not reflected in the Measure N budget within the SPSA, the site will receive an email requesting further information and/or a Measure N Budget Modification form before the review process continues. Once the information and/or the Measure N Budget Modification form is provided, the review process will continue.

Resource: Please refer to the Measure N Budget Modification Process Overview information page for further information.

### 3. *Alignment to Measure N & SPSA - Permissible Review*

If the expenditures reported are determined to be non-permissible expenses, the site will receive an email explaining the reasoning as to why this expense is non-permissible and the corrective action required.

Resource: Please refer to the Measure N Permissible Expenses document for more information.





#### 4. *Alignment to Measure N & SPSA - Carryover Review (if applicable)*

If the expenditures reported are using Measure N carryover funds from the previous year, the Measure N Carryover Justification form will be reviewed to ensure the expenditure is reflected. If the expenditure is not reflected in the form, the site will receive an email requesting further information and/or the edit of the Measure N Carryover Justification form before the review process continues. Once the information and/or the Measure N Carryover Justification form is updated, the review process will continue.

Resource: Please refer to the Measure N Carryover Overview information page for further information.

#### **Review and Next Steps**

Once quarterly reports and all supporting documentation has been reviewed, school site will receive feedback including but not limited to corrective action if expenses are determined non-permissible.



## MEASURE N 2018-19 DELIVERABLES ALL SCHOOLS

DUE DATE	ITEM
September 27, 2018	Charter School 2017-18 Financial Report <a href="#">Submit to: Nancy</a>
	Charter School Quarter 1 Expenditure Report with supporting documentations <a href="#">Submit to: Nancy</a>
September	Quarterly Charter School Management Organization Leader Meeting
September - November 2018	Submit Audit Documentation
	Complete Measure N 2017-18 Carryover Justification Form
December 3, 2018	Charter School Quarter 2 Expenditure Report with supporting documentations <a href="#">Submit to: Nancy</a>
December 21, 2018	Complete Linked Learning Alliance Silver Certification Process
January 2019	Quarterly Charter School Management Organization Leader Meeting
February - March 2019	Measure N Budget 1-1 Session
March 1, 2019	Charter School Quarter 3 Expenditure Report with supporting documentations <a href="#">Submit to: Nancy</a>
March - April 2019	Final 2019-20 SPSA <a href="#">Submit to: Joanna</a>
April 2019 <i>(tentative)</i>	Final Measure N 2019-20 Presentation <a href="#">Submit to: Joanna</a>
	Quarterly Charter School Management Organization Leader Meeting
May-June, 2019	Final 2019-20 Measure N Recommendations
June 14, 2019	Charter School Quarter 4 Expenditure Report with supporting documentations <a href="#">Submit to: Nancy</a>

## MEASURE N 2018-19 DELIVERABLES PROBATIONARY SCHOOLS

DUE DATE	ITEM
September 2018	Probationary School 2018-19 Overview 1-1
	Probationary School Site Leader Community of Practice
October 2018	Probationary School Site Leader Community of Practice
October - November 2018	Probationary School Site Visit
November 2018	Probationary School Site Leader Community of Practice
December 4, 2018 <i>(tentative)</i>	Probationary School Presentation to Measure N Commission <a href="#">Submit to: Joanna</a>
January 2019	Probationary School Site Leader Community of Practice
February 2019	Probationary School Site Leader Community of Practice
March 2019	Probationary School Site Leader Community of Practice
April 2019	Probationary School Site Leader Community of Practice
May 2019	Probationary School Site Leader Community of Practice





## MEASURE N EDUCATION IMPROVEMENT PLAN - SPSA

### OVERVIEW

The Measure N Education Improvement Plan is embedded within the SPSA.

#### **For OUSD District schools:**

The SPSA serves the purpose of meeting State and Federal compliance needs and encompasses the pathway development work happening at the school site. The SPSA budget reflects all funding received by the school site and how the funding will be spent in the upcoming fiscal year. The Measure N Commission and OUSD Board approve the SPSA and once it is approved the SPSA is no longer allowed to be edited or a live document.

#### **For Charter Schools:**

The SPSA serves the purpose of capturing the Measure N Education Improvement Plan. The SPSA budget must reflect the full Measure N budget allocation and can reflect other funding if the school chooses to disclose that information. The Measure N Commission and OUSD Board approve the SPSA and once it is approved the SPSA is no longer allowed to be edited or a live document.

### BUDGET REQUIREMENTS

#### **The Measure N Education Improvement Plan must include:**

- Measure N budget that reflects the full allocation of the projected funding
- Proper justification for each line item that clearly demonstrates how funding will be spent and how it is aligned to pathway development

#### **In order to expend Measure N funds, the expenditures must meet the 5 criteria below:**

1. Be Incorporated in the Measure N Education Improvement Plan that was approved by the Measure N Commission and the OUSD Governing Board
2. Align to the purpose of the Measure N initiative
3. Incorporate all four pillars of Linked Learning and logically lead to the Measure N Outcome Goals
4. Be aligned to the permissible uses outlined
5. Not supplant existing programs, positions, or expenditures at the school site that were previously supporting the Measure N Goals and Outcomes or overall school programming

### FAQ:

1. *Q: Where can I find my school site's Measure N Education Improvement Plan (SPSA)?*  
A: SPSAs have been shared electronically via email and Google Drive.
2. *Q: Who do I contact if I can't find my school site's Measure N Education Improvement Plan (SPSA)?*  
A: Please contact your Principal and/or Principal Supervisor to locate your SPSA.

3. *Q: Where can I find my school site's Measure N budget in the Measure N Education Improvement Plan (SPSA)?*

A: The Measure N budget will be within the "BUDGET" tab. For schools with multiple pathways, each "Pathway" tab will reflect its budget.

4. *Q: How can I make changes to my school site's Measure N Education Improvement Plan (SPSA)?*

A: For the purposes and oversight of Measure N, the Measure N budget can be modified but not within the SPSA itself. The budget modification process must be followed as outlined in the Budget Modification Process Overview.

5. *Q: Where can I find the proper justification within the SPSA?*

A: Please review the "BUDGET" tab, under the "STRATEGIC ACTION" column proper justification should have been provided.

## Measure N Permissible Expenses

### The Purpose of Measure N

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

### The Goals of Measure N

The following goals are to be met through the implementation of quality career pathways:

- Decrease the high school dropout rate
- Increase the high school graduation rate
- Increase high school students' readiness to succeed in college and career
- Increase middle school students' successful transition to high school
- Reduce disparities in student achievement and student access to career pathways based on race, ethnicity, gender, socioeconomic status, English Learner-status, special needs status, and residency

### Permissible Uses of Measure N

Measure N proceeds shall be spent on the following school programs and lead to the integration of the four pillars of Linked Learning:

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

### In order to expend Measure N funds, the expenditures must meet the 5 criteria below:

1. Be incorporated in the Measure N Education Improvement Plan that was approved by the Measure N Commission and the OUSD Governing Board
2. Align to the purpose of the Measure N initiative outlined above
3. Incorporate all four pillars of Linked Learning and logically lead to the Measure N Outcome Goals
4. Be aligned to the permissible uses outlined
5. Not supplant existing programs, positions, or expenditures at the school site that were previously supporting the Measure N Goals and Outcomes as outlined below



**For All Schools: Please reference [Measure N Budget Proper Justification](#) for examples of justification required when submitting Measure N Education Improvement Plans (SPSA).**

**For OUSD High Schools Only: Please provide the proper justification stated in school site's SPSA when creating Measure N Escape requests.**

### **Important Information regarding All Permissible Expenses:**

#### *Supplementing vs. Supplanting*

The District or Charter Management Organization shall **NOT** reduce the amount of State and Federal Funds appropriated to the school to support the basic program that was established as the baseline in the 15-16 academic year.

Funds from Measure N must be used to supplement (increase the level of services) and not supplant (replace) funds from any governmental funding sources. Any program activity required by state law, State Board of Education (SBOE) rules, or local board policy may not be paid with these funds. State or local funds may not be decreased or diverted for other uses merely because of the availability of these funds. The District and school site personnel must maintain **documentation that clearly demonstrates the supplementary nature of these funds.**

The supplement, not supplant provision is intended to ensure that services provided under Measure N are in addition to, and not in place of, services that would otherwise be provided to participating students with state and local funds if Measure N funds were not available. In addition, funds can not be used to cover the expenses of programmatic elements, staff salary, and costs that were previously being funded by the school. For example, if a site was providing counseling services through a college access partner in the baseline year, you could not shift that expense over to Measure N in the following year. This would be considered supplanting and is not allowed under the Measure.

Sites are encouraged to apply for and identify additional funding sources that will complement, supplement and support the attainment of Measure N Outcomes and development of required elements of Linked Learning. If a school's non-governmental funds (philanthropic grants or contributions) or government grants sunset and the strategies aligned with that funding sources are proven to support the required elements of the comprehensive career academy model and students outcomes identified in Measure N, the school may use Measure N funding to support those expenditures with the approval of the Measure N Commission.

### **Information regarding the Conditions for All Permissible Expenses:**

#### **Planning Grant**

- *Expenditures must have a clear connection to the planning process, must support design work that creates the conditions for whole school improvement through career-oriented pathway development and must support the development of a clear logical thru-line that will become evident in the Education Improvement Plan (SPSA) that is finalized at the end of the planning year.*

#### **Education Improvement Plan (SPSA)**

- *Expenditures must be clearly support and come from the logical thru-line that is evident in the Education Improvement Plan (SPSA).*
- *Expenditures should support and align to specific parts of your SPSA to support students and pathway development.*
- *Expenditures should support the Theory of Action, should address the Root Cause Analysis, and*

should ensure the implementation of the Strategies in order to integrate the four pillars of Linked Learning.

### Examples of Permissible Expenses

Focal Areas	Permissible Expenses (some examples of expenses)
Enabling Conditions	<p><b>Experiences:</b></p> <ul style="list-style-type: none"> <li>● Travel expenses for school site visits to Linked Learning schools</li> <li>● Travel expenses for Linked Learning conferences</li> <li>● Pilot programs that promote increased outcomes and may be cornerstones for pathway development</li> <li>● Planning meetings to address new pathway designs or pathway inquiry outside of daily work schedule</li> <li>● Leadership and stakeholder retreats to strategically plan pathway development and implementation outside of daily work schedule</li> </ul> <p><b>Staff:</b></p> <ul style="list-style-type: none"> <li>● Teacher salary stipends for planning or implementation of pilot programs aligned to pathway</li> <li>● Consultants to build out programmatic elements to support career pathways</li> </ul>
Rigorous Academics	<p><b>Salaries and Benefits</b></p> <ul style="list-style-type: none"> <li>● Teachers salaries for shifts in academic program to provide new Linked Learning programmatic elements, support, or acceleration</li> <li>● Benefits associated with staffing positions outlined above</li> </ul> <p><b>Stipends:</b></p> <ul style="list-style-type: none"> <li>● Teacher salary stipends for new curriculum development, collaboration, planning, etc. specifically for pathway development outside of daily work schedule</li> </ul> <p><b>Stuff:</b></p> <ul style="list-style-type: none"> <li>● Dual enrollment courses and books</li> <li>● Equipment, supplies, and materials for integrated projects that are aligned to pathway CTE sequence</li> </ul>
Career Technical Education	<p><b>Staff:</b></p> <ul style="list-style-type: none"> <li>● Teacher salaries, benefits associated, to teach new CTE courses</li> <li>● Professional development specific to the development and implementation of CTE and pathway CTE sequence</li> <li>● Teacher externships</li> </ul> <p><b>Stuff:</b></p> <ul style="list-style-type: none"> <li>● Supplies and materials for courses integrated in pathway program of study; supplies and materials must be aligned and required to meet CTE industry standards</li> <li>● Equipment for courses integrated in pathway program of study; equipment must be aligned and required to meet CTE industry standards</li> </ul> <p><b>Experiences:</b></p> <ul style="list-style-type: none"> <li>● Conferences to support the development of CTE sequence and alignment to industry standards</li> <li>● School site visits to Linked Learning schools</li> </ul>
Work Based Learning	<p><b>Staff and Benefits</b></p> <ul style="list-style-type: none"> <li>● Student support positions and salaries associated with the development of work based learning opportunities for students and the pathway's work based learning continuum</li> </ul>





	<ul style="list-style-type: none"> <li>Professional development specific to the development and implementation of Work-Based Learning</li> </ul> <p><b>Experiences:</b></p> <ul style="list-style-type: none"> <li>Field trips that are essential to the pathway program of study, CTE courses, project-based learning, and Work-Based Learning continuum</li> <li>Stipends for student internships</li> <li>Transportation to and from internships</li> </ul>
Comprehensive Student Supports	<p><b>Staff:</b></p> <ul style="list-style-type: none"> <li>Student support positions and salaries associated with the accelerations that are supplemental and integrated in pathway program of study</li> </ul> <p><b>Programs and Supports Services:</b></p> <ul style="list-style-type: none"> <li>9th grade summer bridge and support programs</li> <li>Other innovative programs that have a proven track record of academic improvement</li> <li>Support services for specific student populations that improve their academic outcomes</li> <li>Intervention strategies</li> <li>Restorative justice dedicated to pathways</li> </ul>

### Examples of Non-Permissible Expenses

Focal Areas	Non-Permissible Expenses (some examples of expenses)
Enabling Conditions	<ul style="list-style-type: none"> <li>Meeting refreshments, stipends, and other associated costs for:               <ul style="list-style-type: none"> <li>SSC meetings</li> <li>Leadership meetings held within the regularly scheduled work day</li> <li>School-wide professional development held within the regularly scheduled work day</li> <li>Core meetings held within the regularly schedule work day</li> </ul> </li> </ul>
Rigorous Academics	<ul style="list-style-type: none"> <li>Costs associated with AP testing</li> <li>Costs associated with SAT and ACT testing</li> <li>Cost of Teacher Salaries for AP classes</li> </ul>
Career Technical Education	<ul style="list-style-type: none"> <li>Building and facilities upgrades to CTE classrooms</li> <li>Furniture unless required by CTE industry standards</li> <li>Computer equipment including but not limited to chromebooks, laptops unless required by CTE industry standards</li> </ul>
Work Based Learning	<ul style="list-style-type: none"> <li>Uniforms, t-shirts, polos, etc. unless required by CTE industry standards</li> </ul>
Comprehensive Student Supports	<ul style="list-style-type: none"> <li>DJ and/or other forms of entertainment</li> </ul>
Other	<ul style="list-style-type: none"> <li>Marquee signs</li> <li>Graduation ceremonial services including but not limited to renting facilities, programs, cap and gowns, diplomas, and photography</li> <li>Printers, Copiers, Copier Maintenance, Copier Service Agreements, Copier Supplies</li> <li>Internet, Telephone, Fax, or Cable Services including but not limited to technical consultants and/or support</li> <li>Apparel, uniforms, and/or clothing</li> </ul>





	<ul style="list-style-type: none"> <li>• Athletic equipment and associated athletic costs</li> <li>• Basic school supplies such as copy paper, markers, binders, etc.</li> </ul>
--	--

**Information regarding the Conditions for Specific Permissible Expenses:**

*\*Please note the following expenses must follow OUSD District policy requiring 30 day pre-approval, documents must be submitted to Nancy Gomez.*

**School Site Visits**

Although school site visits are an allowable expense, schools that are interested in using Measure N funds for school site visits must ensure that school site visits are for teams to learn about best practices or potential planning activities for student supports, student engagement for specific target populations, specific pathway interest, or deeper learning of key pathway components. School site visits must support the deeper learning to better address quality pathway development. Measure N funds can be allocated for travel costs, stipends for staff to attend site visit, and lodging if necessary. School site visits should not have previously been funded from other sources.

**Certificated Extended Contracts**

Certificated extended contracts are an allowable expense and can be allocated for teachers who are tasked with responsibilities such as developing pathway curriculum, collaboration time, piloting programs and/or student support services that teachers have not been tasked with before. Although certificated extended contracts are an allowable expense, the *key criteria* is that these tasks and activities must be different than what has been offered before to students, must be different than what teachers have been tasked with before, and must provide deeper learning to better address, the development of the pathway instructional core, pathway program of study, and overall pathway development. Services provided by teachers should not have previously been funded from other sources.

**Meetings/Professional Development on site**

Providing refreshments and compensation for staff to attend meetings is an allowable expense and can be allocated for meetings that support developing pathway curriculum, collaboration time, student and family engagement, and industry partner engagement. Although refreshments and stipends for meetings are an allowable expense, the *key criteria* is that these meetings must provide deeper learning and planning to better address the development of the pathway instructional core, development of pathway program of study, and overall pathway development. These meetings should be be agendized, have recorded minutes, and should not be meetings previously funded from other sources, meetings that have been required previously, or meetings that are scheduled within regular daily work schedule.

- Compensation will be paid as “Participation in Approved Professional Development Programs/Meetings” at the pay rate of \$18.34 as stated in OUSD Board policy
- Refreshment cost at a maximum not to exceed \$75 per meeting
- Refreshments and compensation are non-permissible expenses for the following meetings: standing leadership meetings, SSC meetings, standing professional development, department meetings, and other core meetings scheduled within daily work schedule

**Conferences and Retreats**

Measure N funds can be used to support the travel, lodging, and fees for school leadership and staff to attend conferences and other opportunities for professional development. Although this is an allowable expense, the key criteria is that conferences and professional development opportunities attended must be different than what has



been offered before and must provide deeper learning to better address the development of the pathway instructional core, pathway program of study, and overall pathway development. The professional development and/or conference should not have previously been funded from other sources or have been required previously.

- Conferences include travel, lodging, and meals at a maximum not to exceed \$40 per person per day as stipulated by OUSD Board policy
- Retreats include travel, lodging, and meals at a maximum not to exceed \$40 per person per day as stipulated by OUSD Board policy

### Field Trips

Field Trips are an allowable expense and can be allocated for field trips that support pathway curriculum and projects, project-based learning, pre-pathway exposure, work-based learning, CTE courses and coursework, and the Work-Based Learning continuum. Funds can be used to cover buses, entrance fees, and admission fees. Out of state field trips are an allowable expense with the key criteria that the field trip must be an integrated part of the pathway instructional core and pathway curriculum. Funds can be used to cover the travel and lodging for students and staff for out of state field trips. Although field trips are an allowable expense, the *key criteria* is that these field trips must be different than what has been offered to students before and must provide deeper learning to better support the development of the pathway instructional core, pathway program of study, and contextualized learning for students. The field trips should not have previously been funded from other sources.

### Supplies and Materials

Supplies and materials are an allowable expense and can be allocated for supplies and materials needed for project-based learning, pathway curriculum and projects, CTE courses and coursework, Dual Enrollment courses, and the Work-Based Learning continuum. Although supplies and materials are allowable expenses, the *key criteria* is that these supplies and materials must be for opportunities that are different than what has been offered to students before and must provide deeper learning to better support the development of the pathway instructional core, pathway program of study, and contextualized learning for students. Supplies should not have previously been funded from other sources and must be supplemental.

## Documents Required for Submission - OUSD District Schools

Please submit to Nancy Gomez for pre-approval. Please keep a copy at your site for your records for auditing purposes:

Permissible Expenses	Document Required	Notes / Instructions
School Site Visits (that require travel)	<ul style="list-style-type: none"> <li>● Travel Request Pre-Approval Form               <ul style="list-style-type: none"> <li>● Agenda / Itinerary</li> <li>● Transportation Confirmation &amp; Invoice</li> <li>● Hotel Confirmation &amp; Invoice</li> <li>● Other Anticipated Expenses (Meals/Taxi/Bridge Tolls): Original Itemized Receipts Required*1</li> </ul> </li> <li>● Justification Form</li> <li>● Travel Expense Report*2</li> </ul>	<p>1*Credit card transaction receipts are not allowed in place of an itemized receipt. Bank statements can be included to support the purchase, but cannot replace the receipt.</p> <p>2* Only required when an employee is submitting receipts for reimbursement.</p> <p>2*All employee reimbursement requests must be submitted no later than 60 days after the original receipt date and within the current fiscal year.</p>





		After 60 days = automatic rejection from A.P.
<b>Conferences</b> (that require travel)	<ul style="list-style-type: none"> <li>● Travel Request Pre-Approval Form               <ul style="list-style-type: none"> <li>● Conference Registration Form &amp; Itinerary</li> <li>● Transportation Confirmation &amp; Invoice</li> <li>● Hotel Confirmation &amp; Invoice</li> <li>● Other Anticipated Expenses (Meals/Taxi/Bridge Tolls): Original Itemized Receipts Required*1</li> </ul> </li> <li>● Justification Form</li> <li>● Travel Conference Request Payment Form*2</li> <li>● Travel Expense Report*3</li> </ul>	<p>1*Credit card transaction receipts are not allowed in place of an itemized receipt. Bank statements can be included to support the purchase, but cannot replace the receipt.</p> <p>2*Required in order for AP to pay the Vendor's invoice.</p> <p>3* Only required when an employee is submitting receipts for reimbursement.</p> <p>3*All employee reimbursement requests must be submitted no later than 60 days after the original receipt date and within the current fiscal year.</p> <p>After 60 days = automatic rejection from A.P.</p>
<b>Staff Retreats</b> (off-site that require travel/lodging)	<ul style="list-style-type: none"> <li>● Travel Request Pre-Approval Form               <ul style="list-style-type: none"> <li>● Venue Registration Form</li> <li>● Agenda &amp; Sign-in Sheet</li> <li>● Transportation - Mileage: attach a MapQuest print-out to confirm the total number of miles</li> <li>● Hotel Lodging Confirmation &amp; Invoice</li> <li>● Other Anticipated Expenses (Meals/Taxi/Bridge Toll): Original Itemized Receipts Required*1</li> </ul> </li> <li>● Justification Form</li> <li>● Travel Conference Request Payment Form*2</li> <li>● Travel Expense Report*3</li> </ul>	<p>1*Credit card transaction receipts are not allowed in place of an itemized receipt. Bank statements can be included to support the purchase, but cannot replace the receipt.</p> <p>2*Required in order for AP to pay the Vendor's invoice.</p> <p>3* Only required when an employee is submitting receipts for reimbursement.</p> <p>3*All employee reimbursement requests must be submitted no later than 60 days after the original receipt date and within the current fiscal year.</p> <p>After 60 days = automatic rejection from A.P.</p>
<b>Meetings:</b> Professional Development or school events on Site	<ul style="list-style-type: none"> <li>● Pre-Approval Form for Special Event &amp; Activities               <ul style="list-style-type: none"> <li>● Facility Rental Agreement</li> <li>● Venue or Vendor Invoice*1</li> <li>● Original Itemized Receipts Required*2</li> </ul> </li> <li>● Justification Form</li> <li>● Agenda &amp; Sign-in Sheet</li> </ul>	<p>1*No hand-written order forms or receipts Must be in an invoice template.</p> <p>2*Credit card transaction receipts are not allowed in place of an itemized receipt. Bank statements can be included to support the purchase, but cannot replace the receipt.</p>





<b>Extra Pay for Certificated Employees</b>	<ul style="list-style-type: none"> <li>● Extended Contract*1</li> <li>● Paid Inservice Program &amp; Projects and Curriculum Development Activities Form*2</li> <li>● Stipend Request Form*3</li> </ul>	<p>1-3*Thoroughly filled out - please answer all fields and confirm the hourly rate with your administrator.</p> <p>*Provide details depending on the form used; Services to be provided, Accomplishment Standards, Justification and/or Purpose of Program or Stipend.</p>
<b>Field Trips</b> (using Measure N funds only)	<ul style="list-style-type: none"> <li>● Field trip packet</li> <li>● Justification form</li> </ul>	<p>*Thoroughly filled out - especially the budget information.</p>
<b>Supplies and Materials</b>	<ul style="list-style-type: none"> <li>● Lesson plan</li> </ul>	

### Documents Required for Submission - Charter Schools

Please submit to Nancy Gomez as supporting documentation with quarterly expenditure reports and please keep a copy for your records for auditing purposes:

<b>Permissible Expenses</b>	<b>Document Required</b>
School Site Visits	<ul style="list-style-type: none"> <li>● Itinerary, lodging confirmation, and flight confirmation</li> <li>● Receipts that accumulate to amount spent</li> <li>● Justification Form</li> </ul>
Certificated Extended Contracts	<ul style="list-style-type: none"> <li>● Document that captures the agreement of extra service being provided by staff member</li> <li>● Justification Form</li> </ul>
Meetings, Professional Development or school events on Site	<ul style="list-style-type: none"> <li>● Agenda and sign-in sheets</li> <li>● Receipts that accumulate to amount spent</li> <li>● Justification Form</li> </ul>
Conferences and Retreats	<ul style="list-style-type: none"> <li>● Itinerary or Agenda</li> <li>● Lodging confirmation and flight confirmation</li> <li>● Receipts that accumulate to amount spent</li> <li>● Justification Form</li> </ul>
Field Trips	<ul style="list-style-type: none"> <li>● Receipts that accumulate to amount spent</li> <li>● Justification Form</li> </ul>
Supplies and Materials	<ul style="list-style-type: none"> <li>● Lesson plan</li> <li>● Receipts that accumulate to amount spent</li> <li>● Justification Form</li> </ul>



## Measure N Education Improvement Plan (SPSA) Measure N Budget Proper Justification

### Measure N Education Improvement Plan: Measure N Budget

School sites submitting a Measure N Education Improvement Plan (SPSA) to the Measure N Commission for approval are required to submit a detailed Measure N budget.

The Measure N budget should provide the following information:

- (1) *How the full projected Measure N allocation will be spent*
- (2) *Specific details for budget line items that demonstrates how it is aligned to pathway development*

Overall, proper justification for budget line items will include the following information:

- (1) *What the specific expenditure, vendor, or service is*
- (2) *How the specific expenditure, vendor, or service provided is aligned to pathway development*
- (3) *Why this specific expenditure or service is needed*

Examples of proper justification for specific budget line items:

#### A. **Consultants**

- (1) What the specific expenditure, vendor, or service is: **Vendor/Consultant Name to**
- (2) How the specific expenditure, vendor, or service provided is aligned to pathway development: **provide support with integration of newcomers in pathways in 10th grade**
- (3) Why this specific expenditure or service is needed: **due to the increase in newcomer population**

#### B. **Retreats**

- (1) What the specific expenditure, vendor, or service is: **Lodging, travel, and food for retreat with 8 Engineering pathway teachers to**
- (2) How the specific expenditure, vendor, or service provided is aligned to pathway development: **develop scope and sequence of 11th grade Work-based learning activities**
- (3) Why this specific expenditure or service is needed: **in order to integrate work-based learning with current projects students are exposed to**

#### C. **Supplies**

- (1) What the specific expenditure, vendor, or service is: **Digital photography software**
- (2) How the specific expenditure, vendor, or service provided is aligned to pathway development: **required for new 12th grade visual and performing arts pathway graduate capstone project**
- (3) Why this specific expenditure or service is needed: **to ensure integration of CTE industry standards**

#### D. **Conferences**

- (1) What the specific expenditure, vendor, or service is: **Linked Learning Convention registration and travel**

- (2) How the specific expenditure, vendor, or service provided is aligned to pathway development: **for 5 staff including assistant principal, counselor, and pathway teachers to see best practices of career technical education**
- (3) Why this specific expenditure or service is needed: **in order to ensure alignment to CTE industry standards and integration**

**E. Field trips**

- (1) What the specific expenditure, vendor, or service is: **Field trip to Roe v. Wade play for public health academy students**
- (2) How the specific expenditure, vendor, or service provided is aligned to pathway development: **so students can analyze the impact of the decision of Roe v. Wade**
- (3) Why this specific expenditure or service is needed: **as part of a new integrated project that increases the contextualized learning of public health**

**FOR OUSD DISTRICT SCHOOLS ONLY:**

When creating any requests through Escape, please make sure that the proper justification is copied directly from the school site's SPSA.

Please enter the proper justification in the "NOTES" section of any Escape requests.

Please upload required documentation described in the Permissible Expenses document in the "ATTACHMENTS" section of any Escape requests.

- Travel Request Pre-Approval Form
- Conference Registration Form & Itinerary or Agenda (if it's a school sponsored retreat)
- Transportation: Invoice or Itemized Receipts (if being reimbursed)
- Hotel: Original Confirmation or Itemized Receipts (if being reimbursed)
- Other anticipated expenses; meals, bridge toll, parking: Original itemized receipts required

Screenshot of Vendor Requisition:





Finance - Requisitions - Vendor Requisitions

Search List Form

Delete Prev Next Save/Close Cancel Tasks

**New Vendor Requisition - FY 2019 (2018/2019)**

Requisition Items Accounts Payments Quotes Approvals Assets Attachments Notes History

New Export Delete Undelete Cancel All

Note	Created By	Create Date
Lodging, travel, and food for retreat with 8 Engineering pathway teachers to develop scope and sequence		

Total Records: 1

**OUSD DISTRICT SCHOOLS ONLY:**

Please refer to the [OUSD Escape Training Guide](#) for all Escape questions and information.

**Examples of insufficient proper justification that will not be accepted:**

- A. *Consultants*  
Insufficient Proper Justification: For Consultant Contract
- B. *Retreats*  
Insufficient Proper Justification: Please pay Invoice No. 1234b, Purchase Order should not exceed \$1650
- C. *Supplies*  
Insufficient Proper Justification: Supplies for pathway class
- D. *Conferences*  
Insufficient Proper Justification: Per SPSA Professional Conferences
- E. *Field Trips*  
Insufficient Proper Justification: Admission to field trip events, 40 tickets; school to be reimbursed in the amount of \$1500
- F. *Budget Transfers*  
Insufficient Proper Justification: Transferring funds for contract

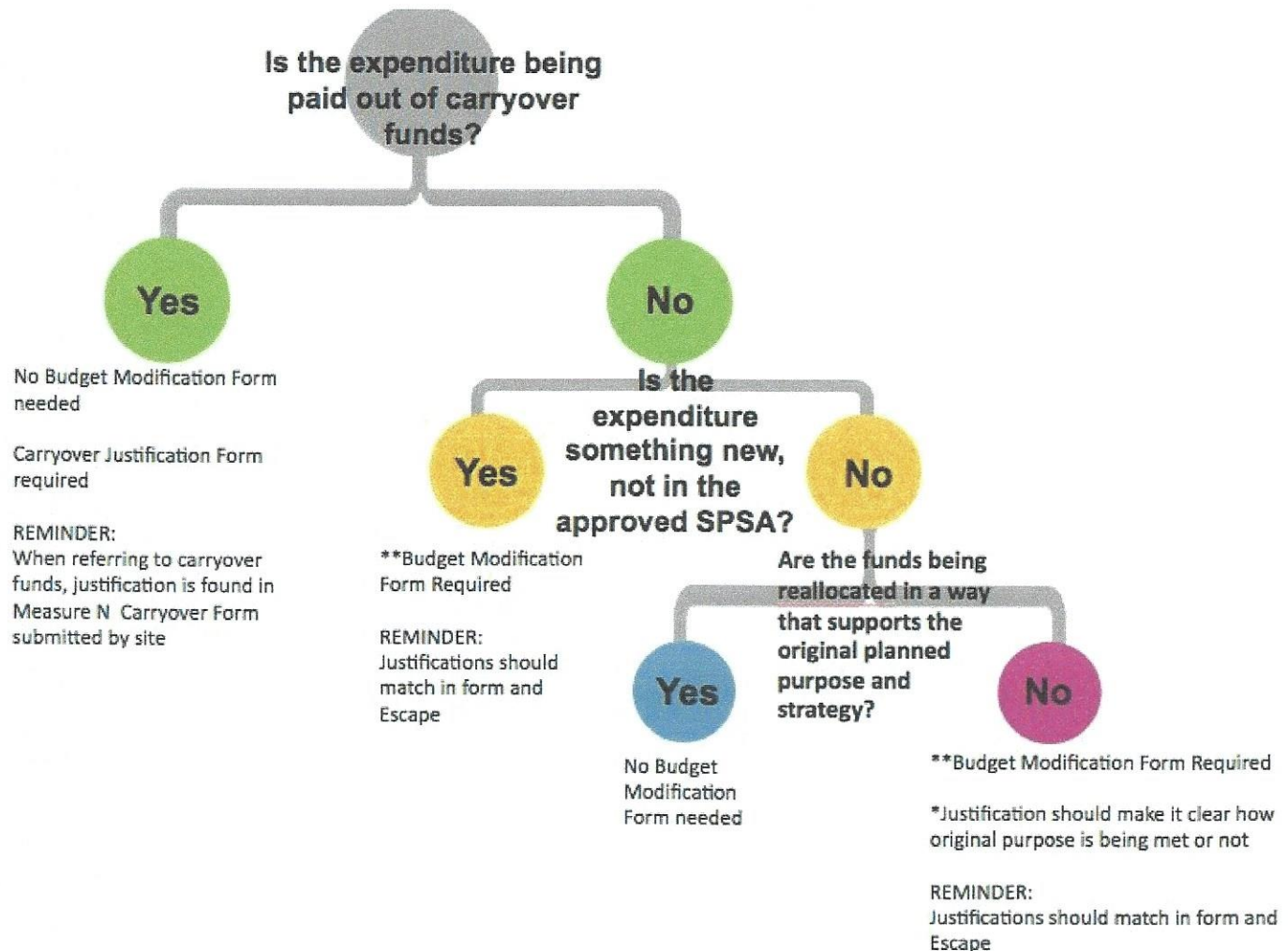
## MEASURE N BUDGET MODIFICATION PROCESS

### Overview

Measure N budgets are approved as part of the Measure N Education Improvement Plan (SPSA) by the Measure N Commission and OUSD Board of Education.

It is understandable if planning continues or teams get more clarity on who they want to spend Measure N funds and those changes need to be documented and pre-approved. Changes to an approved Measure N budget must be made via the [Measure N Budget Modification Form](#) that is submitted to Nancy Gomez for pre-approval. School sites must save a copy of the approved Budget Modification Form for auditing purposes.

### When do I need to submit a Measure N Budget Modification Form?





**Examples of changes that require a Measure N Budget Modification Form**

- a. Measure N approved budget: \$10,000 for supplies  
Reallocation of funds to: \$10,000 for dual enrollment textbooks
- b. Measure N approved budget: \$5,000 for conferences  
Reallocation of funds to: \$5,000 for transportation for career exploration visits
- c. Expenditure of \$5,000 for career exploration visits transportation not in Measure N approved budget

**Examples of changes that do not require a Measure N Budget Modification Form**

- a. Measure N approved budget \$10,000 for BART tickets for pathway field trips  
Reallocation of funds to: \$10,000 for bus tickets for transportation for pathway field trips
- b. Measure N approved budget: \$5,000 for Linked Learning Alliance conference  
Reallocation of funds to: \$5,000 for CTE conference

**OUSD DISTRICT SCHOOLS ONLY:**

Requirements for Budget Transfer Escape Request

- Please provide proper justification within the “NOTES” tab of all Escape requests.
- Please attach all required documentation to the “ATTACHMENTS” tab of all Escape requests.
- Please review the [OUSD Escape Guide](#) for detailed information and step-by-step guide.



## Measure N Budget Modification Form

School & Site #:		Principal:	
Pathway(s):		Requested By:	

**1. From: Original Approved Strategic Action** (copy from approved SPSA Measure N 2018-19 budget)

<i>Original Strategic Action</i>

Original Escape Account Code Structure

Fund	Resource	Year	Goal	Function	Object	Site	Manager	Program	LCAP	Optional
	9333									

Amount being transferred: \$ \_\_\_\_\_

Please check this box if this is an expenditure that is not in the approved Measure N budget.

**2. To: New/Revised Strategic Action**

<i>New/Revised Strategic Action</i>

New/Revised Escape Account Code Structure

Fund	Resource	Year	Goal	Function	Object	Site	Manager	Program	LCAP	Optional
	9333									

**3. How does this shift support the overall planning process and pathway design work for your team?**

\_\_\_\_\_  
**Signature of Approvals:** (Please insert the team member's name below the signature line)

\_\_\_\_\_  
 Name:  
 Teacher Leader/Pathway Director

\_\_\_\_\_  
 Date

\_\_\_\_\_  
 Name:  
 Principal

\_\_\_\_\_  
 Date



FOR HIGH SCHOOL LINKED LEARNING OFFICE USE ONLY

Program Manager Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Requisition or Budget Transfer No: \_\_\_\_\_

Network Superintendent: \_\_\_\_\_

Date: \_\_\_\_\_

## MEASURE N CARRYOVER

### Overview

Every high school can rollover all unexpended Measure N budget allocations from one fiscal year to the next. Per Measure N Commission policy, if funds are to be carried over from one year to the next, schools must complete a **Measure N Carryover Justification Form** that identifies why the funds were not expended and identifies a clear plan that articulates the use of the funds in the next fiscal year.

OUSD District schools will be informed of the final carryover amount and the availability of their carryover funds once the Fiscal Department completes all necessary processes to close the previous fiscal year. Once it is determined that a school has Measure N carryover the school site will be informed and will be provided the deadline by which to complete the **Measure N Carryover Justification Form**.

*Please note: Carryover funds are loaded in Object Code 4391 - Carryover for OUSD District Schools.*

Charter schools that report having not spent the full Measure N budget allocation will be provided the **Measure N Carryover Justification Form** and the deadline by which to complete the form.

### Where can I find the Measure N Carryover Justification Form?

The Measure N Carryover Justification Form will be uploaded as a new tab within the Measure N Education Improvement Plan (SPSA) of the current fiscal year.

### What does the Measure N Carryover Justification Form look like?

A	B	C	D	E	F	G	H	I	J
<b>MEASURE N 2017-18 CARRYOVER JUSTIFICATION FORM</b>									
<i>Directions:</i> Please provide the reasoning as to why the full Measure N allocation was not spent.									
Why were you unable to expend all your funds in the previous fiscal year?									
<b>2017-18 Carryover Allocation</b>									
<b>Total Budgeted Expenditures</b>									
<b>Remaining Balance</b>						<b>\$0.00</b>			
<i>Directions:</i>		Please provide a detailed explanation as to how the carryover amount will be used to help you achieve your theory of action, address your root cause analysis, and supports and aligns to specific parts of your SPSA to support students and pathway development. <b>**Proper justification is required below and should be used when making IFAS purchase requests, budget transfer requests, consultant contracts, etc. Examples that can be used are available in the Proper Justification Form linked below.</b>  Please reference the following documents for support in filling out the section below: <a href="#">Measure N Permissible Expenses</a> <a href="#">Proper Justification</a>							
<b>Strategic Action</b>			<b>Associated LCAP Action Area</b>	<b>Which of the pillars of Linked Learning does this action support?</b>	<b>Which Pathway Group will this funding support</b>	<b>If this requires funding, what is the funding source?</b>	<b>Dollar Amount or FTE Allocation</b>	<b>Org Key</b>	<b>Object Code</b>
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									





## Review and Approval Process

### *Step 01:*

School sites that are required to submit a Measure N Carryover Justification Form due to having carryover funds and are required to complete the Form by the provided deadline.

### *Step 02:*

The Measure N team will review the Measure N Carryover Justification Form to ensure that all expenditures are permissible and aligned to pathway development. If there are questions or concerns regarding permissibility or alignment sites will be contacted for further clarity and/or required edits to the form.

### *Step 03:*

Once the Measure N Carryover Justification Form is approved, sites can begin to access their funds via the review process outlined in this guide.

## **OUSD DISTRICT SCHOOLS ONLY:**

### Requirements for Escape Requests

- Please provide proper justification within the “NOTES” tab of all Escape requests.
- Please attach all required documentation to the “ATTACHMENTS” tab of all Escape requests.
- Please review the [OUSD Escape Guide](#) for detailed information and step-by-step guide.

## MEASURE N JOURNAL ENTRY PROCESS

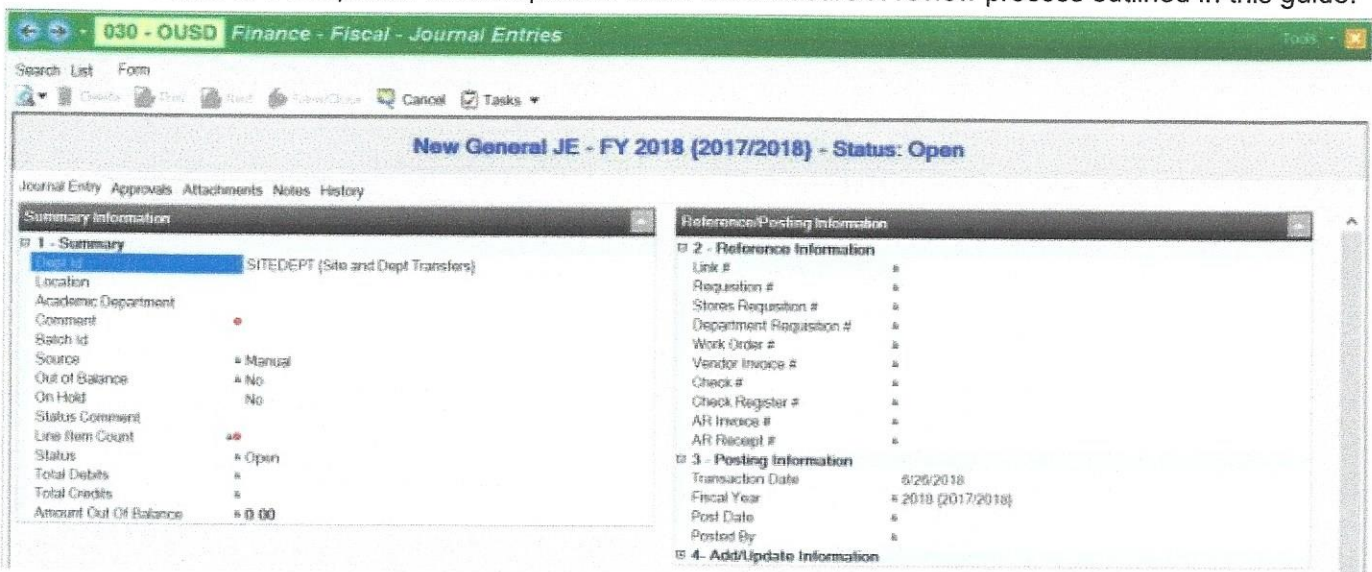
### Overview

School sites are not to use Measure N funds to cover the costs covered by other funding sources even if Measure N funds will be journaled back into Measure N.

School sites can journal Measure N money to other funding sources that covered expenses that were to be covered by Measure N, are part of the approved Measure N budget, and are permissible.

### OUSD District Schools Only

All Journal Entries are completed via Escape and follow the Measure N review process outlined in this guide.



**030 - OUSD Finance - Fiscal - Journal Entries**

Search List Form

Navigation icons: Back, Forward, Print, Refresh, Cancel, Tasks

**New General JE - FY 2018 (2017/2018) - Status: Open**

Journal Entry Approvals Attachments Notes History

Summary Information		Reference/Posting Information	
<b>1 - Summary</b>			
Site Dept	SITEDEPT (Site and Dept Transfers)	<b>2 - Reference Information</b>	
Location		Link #	*
Academic Department		Requestion #	*
Comment		Stores Requestion #	*
Batch Id		Department Requestion #	*
Source	= Manual	Work Order #	*
Out of Balance	= No	Vendor Invoice #	*
On Hold	No	Check #	*
Status Comment		Check Register #	*
Line Item Count	**	ARI Invoice #	*
Status	= Open	ARI Receipt #	*
Total Debits	*	<b>3 - Posting Information</b>	
Total Credits	*	Transaction Date	8/26/2018
Amount Out Of Balance	= 0.00	Fiscal Year	= 2018 (2017/2018)
		Post Date	*
		Posted By	*
		<b>4 - Add/Update Information</b>	

### OUSD DISTRICT SCHOOLS ONLY:

#### Requirements for Journal Entry Escape Request

- Please provide proper justification within the “NOTES” tab of all Escape requests.
- Please attach all required documentation to the “ATTACHMENTS” tab of all Escape requests.
- Please review the [OUSD Escape Guide](#) for detailed information and step-by-step guide.

## MEASURE N HIRING PERSONNEL

### Overview

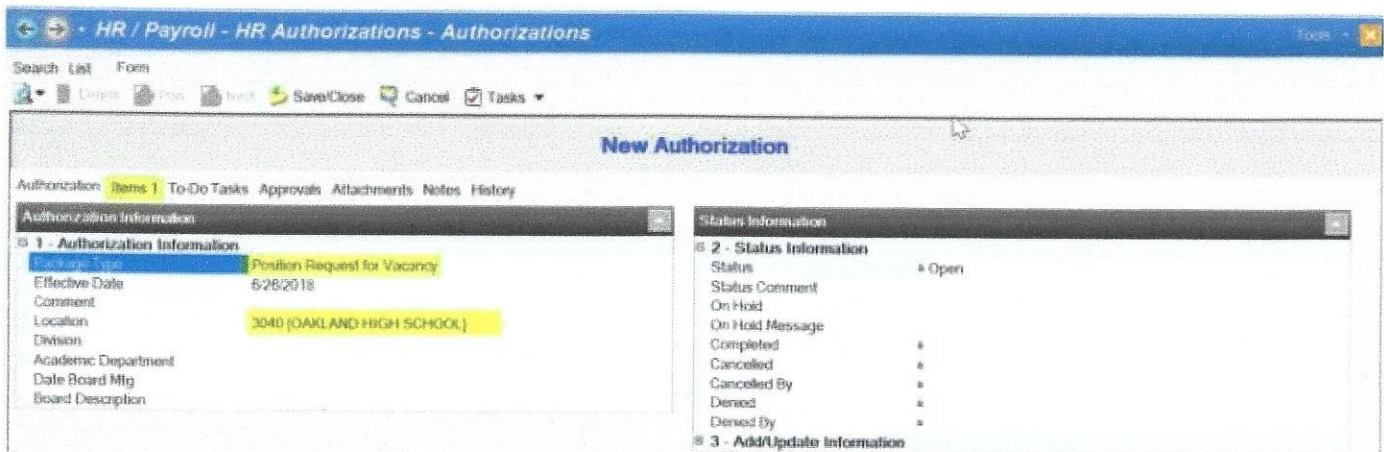
Personnel who are hired, fully or partially, using Measure N funds must have a job description that clearly articulates responsibilities and essential duties that are permissible, supplemental, and aligned to pathway development.

If personnel hired, fully or partially, using Measure N funds are hired under a generic job description, a [Duty Statement](#) must be completed to demonstrate the services being provided are permissible, supplemental, and aligned to pathway development.

Please note: this documentation must be submitted and pre-approved, please save a copy for auditing purposes.

### OUSD District Schools Only

All HR Authorizations are completed via Escape and follow the Measure N review process outlined in this guide.



The screenshot shows a web-based application interface for 'HR / Payroll - HR Authorizations - Authorizations'. The main content area is titled 'New Authorization'. It features a navigation bar with 'Authorization', 'Items 1', 'To-Do Tasks', 'Approvals', 'Attachments', 'Notes', and 'History'. Below this, there are three expandable sections:

- 1 - Authorization Information:**
  - Authorization Type: Position Request for Vacancy
  - Effective Date: 6/26/2018
  - Location: 3040 [OAKLAND HIGH SCHOOL]
  - Division: [Empty]
  - Academic Department: [Empty]
  - Date Board Mtg: [Empty]
  - Board Description: [Empty]
- 2 - Status Information:**
  - Status: Open
  - Status Comment: [Empty]
  - On Hold: [Empty]
  - On Hold Message: [Empty]
  - Completed: [Empty]
  - Cancelled By: [Empty]
  - Denied: [Empty]
  - Denied By: [Empty]
- 3 - Add/Update Information:** [Empty]

### OUSD DISTRICT SCHOOLS ONLY:

#### Requirements for HR Authorization Escape Request

- Please provide proper justification within the “NOTES” tab of all Escape requests.
- Please attach all required documentation to the “ATTACHMENTS” tab of all Escape requests.
- Please review the [OUSD Escape Guide](#) for detailed information and step-by-step guide.





## MEASURE N DUTY STATEMENT

The duty statement is an essential legal document that justifies the use of Measure N funds. The duty statement must include supplemental duties that strengthen the core academic program in the school. The following are necessary components for the duty statement:

Site / Location:		Site #:	
Position Title:		FTE % from Measure N:	
Requestor's Name:		Requestor's Title:	
Employee to be hired:		Term:	

**SUBJECT (FOCUS) (Suggestion: refer to SPSA for data points):**

**EVIDENCE-BASED (DATA) - Example: SRI Scores (Suggestion: refer to SPSA for data points):**

**TARGET (STUDENT POPULATION):**

**FREQUENCY OF SERVICES:**

**SUPPORT:**



**ANTICIPATED OUTCOME:**

I have reviewed this duty statement and have determined that it accurately reflections the position and demonstrates that the services provided are in alignment with Measure N and are supplemental.

\_\_\_\_\_  
Principal

\_\_\_\_\_  
Date



## MEASURE N JUSTIFICATION FORM

### OVERVIEW

In order to expend Measure N funds, the expenditures must meet the 5 criteria below:

1. Be Incorporated in the Measure N Education Improvement Plan that was approved by the Measure N Commission and the OUSD Governing Board
2. Align to the purpose of the Measure N initiative
3. Incorporate all four pillars of Linked Learning and logically lead to the Measure N Outcome Goals
4. Be aligned to the permissible uses outlined
5. Not supplant existing programs, positions, or expenditures at the school site that were previously supporting the Measure N Goals and Outcomes or overall school programming

Please use this form for all non-Escape requests to ensure proper justification is provided for the review process as outlined in this guide.

Date:	
Site Name & Number:	
Pathway Name:	

Specific Expenditure or Service Type:	
How is this specific expenditure or service type aligned to pathway development?	
Why is this specific expenditure or service type needed?	





## MEASURE N ANNUAL AUDIT

### Overview

Per Measure N ballot language, Measure N is to be audited annually by an independent financial auditor. The auditor will provide an audit report that reports (1) the amount collected and expended in such year, (2) the description of all programs funded, and a determination that the monies expended were for the allowable uses state in this Measure; and (3) the determination that the monies from this Measure are being used to supplement, and not supplant, unrestricted general fund revenue.

### Audit Preparation

School sites must keep a Measure N binder for the current fiscal year that includes copies of all documents submitted for pre-approval.

### Audit Process and Timeline

The Measure N audit is to be completed by December 31st of every year. Measure N staff work with the auditors to understand and communicate requests and timelines.

Auditors randomly select a sample of schools to audit and from those schools they select a random sample of Measure N expenses to audit. Auditors request documentation that demonstrates that expense are permissible and supplemental. Schools are given 2-3 weeks to submit supporting documentation to the auditor. The auditor then reviews and assess the documentation provided. If further documentation or clarity is needed, sites will be notified.

### Documents Required for Auditing - OUSD District Schools

Please note these are documents that were submitted to Nancy Gomez for pre-approval:

Permissible Expenses	Document Required
School Site Visits (that require travel)	<ul style="list-style-type: none"> <li>● Travel Request Pre-Approval Form               <ul style="list-style-type: none"> <li>● Agenda / Itinerary</li> <li>● Transportation Confirmation &amp; Invoice</li> <li>● Hotel Confirmation &amp; Invoice</li> <li>● Other Anticipated Expenses (Meals/Taxi/Bridge Tolls): Original Itemized Receipts Required*1</li> </ul> </li> <li>● Justification Form</li> <li>● Travel Expense Report*2</li> </ul>
Conferences (that require travel)	<ul style="list-style-type: none"> <li>● Travel Request Pre-Approval Form               <ul style="list-style-type: none"> <li>● Conference Registration Form &amp; Itinerary</li> <li>● Transportation Confirmation &amp; Invoice</li> <li>● Hotel Confirmation &amp; Invoice</li> <li>● Other Anticipated Expenses (Meals/Taxi/Bridge Tolls): Original Itemized Receipts Required*1</li> </ul> </li> <li>● Justification Form</li> <li>● Travel Conference Request Payment Form*2</li> <li>● Travel Expense Report*3</li> </ul>



<b>Staff Retreats</b> (off-site that require travel/lodging)	<ul style="list-style-type: none"> <li>● Travel Request Pre-Approval Form           <ul style="list-style-type: none"> <li>● Venue Registration Form</li> <li>● Agenda &amp; Sign-in Sheet</li> <li>● Transportation - Mileage: attach a MapQuest print-out to confirm the total number of miles</li> <li>● Hotel Lodging Confirmation &amp; Invoice</li> <li>● Other Anticipated Expenses (Meals/Taxi/Bridge Toll): Original Itemized Receipts Required*1</li> </ul> </li> <li>● Justification Form</li> <li>● Travel Conference Request Payment Form*2</li> <li>● Travel Expense Report*3</li> </ul>
<b>Meetings:</b> Professional Development or school events on Site	<ul style="list-style-type: none"> <li>● Pre-Approval Form for Special Event &amp; Activities           <ul style="list-style-type: none"> <li>● Facility Rental Agreement</li> <li>● Venue or Vendor Invoice*1</li> <li>● Original Itemized Receipts Required*2</li> </ul> </li> <li>● Justification Form</li> <li>● Agenda &amp; Sign-in Sheet</li> </ul>
<b>Extra Pay for Certificated Employees</b>	<ul style="list-style-type: none"> <li>● Extended Contract*1</li> <li>● Paid Inservice Program &amp; Projects and Curriculum Development Activities Form*2</li> <li>● Stipend Request Form*3</li> </ul>
<b>Field Trips</b> (using Measure N funds only)	<ul style="list-style-type: none"> <li>● Field trip packet</li> <li>● Justification form</li> </ul>
<b>Supplies and Materials</b>	<ul style="list-style-type: none"> <li>● Lesson plan</li> </ul>

### Documents Required for Auditing - Charter Schools

Permissible Expenses	Document Required
School Site Visits	<ul style="list-style-type: none"> <li>● Itinerary, lodging confirmation, and flight confirmation</li> <li>● Receipts that accumulate to amount spent</li> <li>● Justification Form</li> </ul>
Certificated Extended Contracts	<ul style="list-style-type: none"> <li>● Document that captures the agreement of extra service being provided by staff member</li> <li>● Justification Form</li> </ul>
Meetings, Professional Development or school events on Site	<ul style="list-style-type: none"> <li>● Agenda and sign-in sheets</li> <li>● Receipts that accumulate to amount spent</li> <li>● Justification Form</li> </ul>
Conferences and Retreats	<ul style="list-style-type: none"> <li>● Itinerary or Agenda</li> <li>● Lodging confirmation and flight confirmation</li> <li>● Receipts that accumulate to amount spent</li> <li>● Justification Form</li> </ul>



Field Trips	<ul style="list-style-type: none"><li>● Receipts that accumulate to amount spent</li><li>● Justification Form</li></ul>
Supplies and Materials	<ul style="list-style-type: none"><li>● Lesson plan</li><li>● Receipts that accumulate to amount spent</li><li>● Justification Form</li></ul>