

**OAKLAND UNIFIED SCHOOL DISTRICT
MEASURE N PARCEL TAX**

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
AND SUPPLEMENTARY SCHEDULES**

FOR THE YEAR ENDED JUNE 30, 2019



Independent Auditor's Report

Board of Education and
Measure N Citizens' Oversight Committee
Oakland Unified School District

Compliance

We have audited Oakland Unified School District's compliance with the requirements described in the November 4, 2014 Measure N for the year ended June 30, 2019.

Management's Responsibility

Compliance with the requirements referred to above is the responsibility of Oakland Unified School District's management.

Auditor's Responsibility

Our responsibility is to express an opinion on the Oakland Unified School District's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a material effect on Oakland Unified School District's November 4, 2014 Measure N occurred. An audit includes examining, on a test basis, evidence about Oakland Unified School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our qualified opinion on compliance. Our audit does not provide a legal determination of Oakland Unified School District's compliance with those requirements.

Basis for Qualified Opinion on Compliance with Measure N

As described in the Appendix I, Summary of Audit Procedures, as items 2, 3, and 4, we were unable to obtain sufficient and appropriate audit evidence supporting the compliance of the Oakland Unified School District with the requirements of Measure N. Consequently, we were unable to determine whether Oakland Unified School District complied with those requirements applicable to Measure N.

Qualified Opinion on Compliance with Measure N

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the Oakland Unified School District complied, in all material respects, with the compliance requirements referred to above that are applicable to the November 4, 2014 Measure N for the year ended June 30, 2019.

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Internal Control Over Compliance

Management of Oakland Unified School District is responsible for establishing and maintaining effective internal control over compliance with the compliance requirements referred to above. In planning and performing our audit, we considered Oakland Unified School District's internal control over compliance to determine the auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a compliance requirement will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses and significant deficiencies and therefore, material weaknesses and significant deficiencies may exist that have not been identified. We identified certain deficiencies in internal control over compliance described in the Appendix I, Summary of Audit Procedures, as items 2, 3, and 4 that we consider to be material weaknesses.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing. Accordingly, this report is not suitable for any other purpose.



December 12, 2019

Appendix I
Summary of Audit Procedures

The Measure N Parcel Tax, known and referred to as “The Oakland Unified School District College and Career Readiness for All Act” (Measure N) was authorized by an election of the registered voters of the District, held November 4, 2014. Measure N provides for a special tax of \$120 per taxable parcel in the City of Oakland. The parcel tax is for ten years; the tax rate is fixed at \$120 per parcel and provides for low income and senior citizen exemptions. Further, Measure N requires that no less than 90% of proceeds be allocated equitably for education programs, on a per pupil basis, for students in grades 9 through 12, enrolled in all current Oakland Unified School District schools and Charter schools authorized by the Oakland Unified School District.

Goals of Measure N

- 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

Objectives of our audit

- Ensure proceeds and expenditures of the parcel tax are fully accounted in the books and records of the district.
- Ensure expenditures are in support of permissible uses as per the ballot language.
- Ensure expenditures are in support of approved activities per the approved site plans.
- Ensure that high school grants and charter school grants were allocated as per the ballot language. Include a schedule of allocations per school in the financial audit report.
- Ensure that the administrative overhead allocation does not exceed 10% cumulatively from inception, exclusive of county collection costs.
- Ensure that senior citizen exceptions and low-income exemptions are complete, accurate, and supported by source documents.
- Make a positive statement about the issue of supplanting versus supplementing.

Scope

- District expenditures funded by measure N during the fiscal year 2018-19.
- Charter expenditures funded by measure N during the fiscal year 2018-19.

Methodology and Findings

The following describes the audit procedures and our related findings.

1. Obtain parcel tax expenditure detail reports prepared by the District and agree the amounts to the general ledger.

Finding: We obtained the details of all revenues and expenditures charged to the Measure N general ledger accounting records. No exceptions from applying this procedure.

2. Separately for District schools and charter schools, review the nature of the expenditures, and review source documents to ensure the expenditures were within the permissible uses of the ballot language.

Finding: Material weakness in internal control over compliance, and non-compliance regarding District vendor transactions because supporting documentation was not provided for us to review.

We analytically reviewed the entire population of expenditure accounting records to search for transactions potentially outside the scope allowable expenditures. Those items of expenditures, and additional random items, were selected for additional audit analysis. Additional analysis includes reviewing source documents such as invoices, contracts, or purchase orders. Subjected to the further audit analysis were 68 vendor expenditures aggregating \$1,367,484. The results of applying this procedure are as follows:

Although we found no evidence that expenditures were for other than District purposes, for the following items, the documentation provided by the District does not draw a clear nexus between the purpose of the expense and the goals of Measure N.

- Castlemont High School - The documentation provided to us did not include the vendor's invoice, which is necessary for us to opine on the compliance requirements of Measure N.
 - \$19,282 expensed for "FabLab Instruction Support" according to the District's accounting records.
 - \$5,000 expensed for "CONSULTANT PAYMENT FA'AOLA, ALINA" according to the District's accounting records.
 - \$80,000 of expense with a description of "To post direct cost 5708, Measure N,Intpg Cntrl Pth" in the accounting records.
 - \$102,899 of expense with a description of "To post direct cost 5732, Measure N,Schl Counselor," in the accounting records.
 - \$7,900 expense with description of "Measure N Consultant Contract with John Shurtz" according to the District's accounting records.

- Dewey Academy - The documentation provided to us did not include the vendor's invoice, which is necessary for us to opine on the compliance requirements of Measure N.
 - \$9,056 expense with description of "FLAMINGO CONFERENCE RESORT & SPA" in the accounting records.
 - \$6,000 expense with description of "CALIFITNESS" in the accounting records.
 - \$600 expense with description of "CPR Training 12/13/18" in the accounting records.

- Fremont High School - The documentation provided to us did not include the vendor's invoice, which is necessary for us to opine on the compliance requirements of Measure N.
 - \$10,000 of expense with a description of "ECCO SUMMER INTERSHIP" according to the District's accounting records.

- Life Academy - The documentation provided to us did not include the vendor's invoice, which is necessary for us to opine on the compliance requirements of Measure N.
 - \$10,039 expensed for "MARCONI CONFERENCE CENTER" according to the District's accounting records.

- Madison Park - The documentation provided to us did not include the vendor's invoice, which is necessary for us to opine on the compliance requirements of Measure N.
 - \$29,000 expensed for "ECCO SUMMER INTERSHIP, OAKLAND PUBLIC EDUCATION FUND" according to the District's accounting records.
 - \$7,102 expense with description of "D&D SECURITY RESOURCES" according to the District's accounting records.

- \$1,250 expense with description of “BIG APPLE CAFE” according to the District’s accounting records.
 - \$555 expense with description of “AMAZON WEB SERVICES INC” according to the District’s accounting records.
 - \$338 expense with description of “NASCO” according to the District’s accounting records.
- Oakland High School - The documentation provided to us did not include the vendor’s invoice, which is necessary for us to opine on the compliance requirements of Measure N.
 - \$160,000 expense with description of “EAST BAY COLLEGE FUND” according to the District’s accounting records.
 - \$18,000 expense with description of “Contract for UC DCAC” according to the District’s accounting records.
 - \$4,140 expense with description of “Admission to YMCA Camp Arroyo SJR” in the accounting records.
 - \$1,399 expense with description of “FOLLETT SCHOOL SOLUTIONS” according to the District’s accounting records.
 - \$7,000 expense with description of “PRECITA EYES MURALISTS ASS.INC” according to the District’s accounting records.
 - \$5,670 expense with description of “Bus transportation of PLTW field trip to UCLA” according to the District’s accounting records.
- Oakland International High School - The documentation provided to us did not include the vendor’s invoice, which is necessary for us to opine on the compliance requirements of Measure N.
 - \$15,000 expense with description of “31 Day Bus Pass Support Internship/Dual Enrollment” according to the District’s accounting records.
 - \$4,798 expense with description of “Books other than textbooks” according to the District’s accounting records.
 - \$5,500 expense with description of “Newsela PRO License” according to the District’s accounting records.
- Oakland Technical High School - The documentation provided to us did not include the vendor’s invoice, which is necessary for us to opine on the compliance requirements of Measure N.
 - \$56,312 expensed for Bay Area Community Resources according to the District’s accounting records.
 - \$32,911 expense with description of “FADA Pathway/Computer order” according to the District’s accounting records.
 - \$22,500 expense with description of “SAFIR AND ASSOCIATES” according to the District’s accounting records.
 - \$8,593 for a single payroll expense transaction. The transaction description within the accounting records says “SchlAdmin,SupvInstr Coac,Oaklandtech,Oak Tech Pr.” No further documentation was provided.
 - \$6,900 expense with description of “9TH GRADE PATHWAY - RETREAT” according to the District’s accounting records.
 - \$2,719 expense with description of “MICHAEL'S TRANSPORTATION” according to the District’s accounting records.
 - \$853 expense with description of “CLAY PEOPLE” according to the District’s accounting records.
 - \$3,780 expense with description of “DELTA CHARTER BUS SERVICE” according to the District’s accounting records.

- Ralph J. Bunche High School - The documentation provided to us did not include the vendor's invoice, which is necessary for us to opine on the compliance requirements of Measure N.
 - \$6,300 expense with description of "OAKLAND YOUTH CHORUS" according to the District's accounting records.

- Skyline High School - The documentation provided to us did not include the vendor's invoice, which is necessary for us to opine on the compliance requirements of Measure N.
 - \$2,177 expense with description of "VAPA: Treacy/Kantor: Digital Illustration - cases" according to the District's accounting records.
 - \$30,000 of expense with a description of "To post direct cost 5730, Measure N,Comm Srv Prg Mg" according to the District's accounting records.
 - \$22,522 expense with description of "Rvs Arey Jones Cxl Ck#51230286" according to the District's accounting records.
 - \$11,610 expense with description of "POINT BONITA YMCA OUTDOOR & CONFERENCE CENTER" according to the District's accounting records.
 - \$1,241 expense with description of "BLICK ART MATERIALS" according to the District's accounting records.
 - \$744 expense with description of "INTERNATIONAL BACCALAUREATE ORGANIZATION" according to the District's accounting records.

- Sojourner Truth Independent Study - The documentation provided to us did not include the vendor's invoice, which is necessary for us to opine on the compliance requirements of Measure N.
 - \$17,000 expense with description of "EAST BAY CONSORTIUM OF EDUCATIONAL INSTITUTIONS" according to the District's accounting records.
 - \$10,000 expense with description of "OCCUR" according to the District's accounting records.

- District Department - The documentation provided to us did not include the vendor's invoice, which is necessary for us to opine on the compliance requirements of Measure N.
 - \$36,000 of expense with a description of "To post direct cost 5739, Measure N,Mental Hlth Prv" in the accounting records. No source documents were provided with any further information.

We reviewed the following 22 transactions aggregating \$377,629 with no exceptions noted, which is 28% of the total sampled transactions.

- Castlemont High School
 - \$26,000 expense for professional contract.

- Dewey Academy
 - \$26,000 expense for professional contract.
 - \$15,000 expense for professional contract.
 - \$15,200 expense for professional contract.
 - \$12,339 expense for travel and conference costs.
 - \$6,000 expense for professional contract.

- Fremont High School
 - \$19,993 expense for equipment.

- Life Academy
 - \$11,100 expense for professional contract.
- Linked Learning
 - \$19,843 expense for travel and conference costs.
- Madison Park
 - \$52,876 expense for course equipment.
 - \$7,000 expense for professional contract.
 - \$27,500 expense for professional contract.
 - \$10,947 expense for office supplies.
- McClymonds High School
 - \$20,000 expense for professional contract.
- Ralph J. Bunche Hight School
 - \$15,000 expense for professional contract.
 - \$10,000 expense for professional contract.
 - \$1,982 expense for meeting expense.
- Rudsdale Continuation School
 - \$11,987 expense for professional contract.
- Skyline High School
 - \$42,004 expense for technical equipment.
 - \$5,000 expense for professional contract.
 - \$8,687 expense for professional contract.
 - \$13,172 expense for supplies.

Finding: Material weakness in internal control over compliance and non-compliance regarding District *payroll* transactions because supporting documentation was not provided for us to review.

We analytically reviewed the entire population of payroll accounting records to search for transactions outside the scope allowable expenditures. Those items of expenditures, and additional random items were selected for additional audit analysis. Additional analysis includes reviewing source documents such as personnel and payroll records that apply specifically to the audit sample. Subjected to the further audit analysis were 80 payroll expenditures aggregating \$2,756,027 The results of applying this procedure are as follows:

Although we found no evidence that expenditures were for other than District purposes, for 48 items aggregating \$1,046,327, the District was unable to provide us supporting origination documentation that we can review. A summary of these items are as follows:

- Coliseum College Prep: 2 items aggregating \$87,942
- Castlemont High School: 4 items aggregating \$95,783
- Oakland High School: 9 items aggregating \$123,871
- Oakland Technical High School: 15 items aggregating \$537,665
- Skyline High School: 7 items aggregating \$120,904
- Dewey Academy: 1 item of \$381

- Independent Study: 1 item of \$1,479
- Life Academy: 2 items aggregating \$40,489
- Rudsdale Continuation: 1 item of \$24,702
- Oakland International High: 1 item of \$4,537
- Rudsdale at Lakeview: 1 item of \$958
- Linked Learning: 2 items aggregating \$4,767
- OPSR Counseling: 1 item of \$1,841
- District-wide expense: 1 item of \$1,638

For the following 32 items in total of \$1,709,700 the District provided a generic documentation such as a job description template. Because there is no a clear linkage between the provided document and the specific audit sample, we have no basis to conclude if the provided document is related to the audit sample. A summary of these items are as follows:

- Madison Park Middle: 2 items aggregating \$153,274
- Castlemont: 2 items aggregating \$985
- Fremont: 6 items aggregating \$239,292
- McClymonds: 4 items aggregating \$142,531
- Oakland High: 3 items aggregating \$241,861
- Oakland Tech: 1 item of \$99,908
- Skyline High: 3 items aggregating \$263,430
- Bunche Academy: 1 item of \$24,072
- Dewey High School: 1 item of \$93,749
- MetWest: 2 items aggregating \$60,325
- Oakland International High: 4 items aggregating \$166,055
- Linked Learning: 3 items aggregating \$224,218

Finding: Charter school payroll and vendor transactions. We reviewed the Measure N Expenditure Accounting forms submitted to Oakland Unified Measure N Management by each charter school to assess if any items appear outside the scope of Measure N. Those transactions, and other random transactions, were selected for additional analysis including tracing the accounting records to source documents. The results of applying this procedure are as follows:

ARISE: No exceptions from applying this procedure.

EBIA: No exceptions from applying this procedure.

Golden State Prep: No exceptions from applying this procedure.

Lighthouse: The District did not obtain, and the charter school did not provide, complete source documents to support the accounting records other than \$932 of expenditures. Total expenditures were \$223,500.

Lionel Wilson: No exceptions from applying this procedure.

LPS: No exceptions from applying this procedure.

Envision Academy: No exceptions from applying this procedure.

Oakland School for Arts: The District did not obtain, and the charter school did not provide, complete source documents to support the accounting records. We examined \$40,000 of vendor expenditures from the documents that were available. Total expenditures were \$314,693.

Street Academy Alternative High School: The District did not obtain, and the school did not provide, complete source documents to support the accounting records. Total expenditures were \$97,000.

Unity: No exceptions from applying this procedure.

Recommendation:

The current policy regarding compliance with Measure N is not working as intended, as evidenced by the lack of documentation to support the audit. Under current policy, the Measure N office approves the site-initiated expense "request," and the District's Payroll Department or Accounts Payable Department approves the "time-card or "invoice" for payment. However, details about the practical implementation of the policy are subject to the interpretation of current employees of the responsible departments; the "policy" therefore "changes" with employee turnover.

We recommend the District to formally identify the department and specific person responsible for approving Measure N expenses for payment. The person responsible for approving payments should also keep the supporting documentation that was the basis of the approval because that is the same documentation that will support the audit.

The District implemented a new accounting information system during the fiscal year 2018-19. The information needed to support compliance may be maintained electronically in the District's accounting system. If so, a specific person should be designated as responsible for providing this information. Furthermore, that specific person should be required to participate in the audit process.

3. Test if Measure N is funding *supplemental* activities by reviewing documents to support if District schools and charter schools used funds to provide services which they were required to make available by virtue of being a school. We also reviewed documents to determine whether the parcel tax funded services that were previously provided with another funding source.

Finding: Material weakness in internal control over compliance and noncompliance.

Although we found no evidence that expenditures were for other than supplemental activities, the District could not provide documentation specifically evidencing that sampled expenditures were determined to be supplemental before incurring the expense. The same sample applicable for procedure number two was used for this procedure.

Recommendation: Ensuring an item of expenditure is supplemental should be part of the standard approval process before incurring an expense or entering into a contract. To that end, the document *Measure N Permissible Expenses 2018-19* gives specific and written criteria that may be used to evaluate if an expense is supplemental. The document further requires that "District and school site personnel must maintain documentation that clearly demonstrates the supplementary nature of these funds."

We suggest that the District develop a checklist document that specifically reconciles a planned expenditure with the *Measure N Permissible Expenses* document. The checklist should be maintained with the procurement file as evidence that the policy was followed and that an activity is supplemental.

4. Test a sample of expenditures to ensure they were spent in accordance with the approved site plan.

Finding, material weakness in internal control over compliance and non-compliance. The following is a summary of our findings:

- For 14 vendor items of expenditure and 6 payroll transactions we have no exceptions.
- For 27 vendor items and 9 payroll items we could not form a conclusion based on the information provided because the approved site plan language is vague.
- For 3 vendor items, the amount of the expense exceeded the maximum amount allowable per the site plan.
- 35 vendor and 65 payroll items could not be located on the site plan.

Recommendation: Similar to the recommendation for procedures number two and number three, ensuring expenditures are included on the approved site plan should be part of the approval process that occurs before an expense is obligated. The process and the specific approvals should be documented in writing so that they may be objectively followed by the person responsible for compliance, and available to support the audit

The District implemented a new accounting information system during the fiscal year 2018-19. The information needed to support compliance may be maintained electronically in the District's accounting system. If so, a specific person should be designated as responsible for providing this information. Furthermore, that specific person should be required to participate in the audit process.

We also recommend that site plans avoid ambiguous language subject to interpretation after approval such as "consultants" or "travel and conferences" or "professional learning" or "house spirit supplies."

5. Recalculate the ratio of administrative overhead charges to total proceeds to ensure that no more than 10% of proceeds are spent on administrative overhead, cumulative and exclusive of county collection costs.

Finding – No exceptions from applying this procedure.

We obtained the District's calculation of the fiscal year 2018-19 administrative overhead calculation, noting that the District allocated 90% to school sites, including charter school sites, and 10% for administrative overhead. We calculated that from the inception of Measure N through June 30, 2019, the District was allocated \$4,562,982 of Measure N administrative funds. For the same period, the District expended \$3,672,601 for Measure N administrative activities. The remaining unspent Measure N administrative funds at June 30, 2019, of \$890,381 are available for spending in subsequent years.

6. Select a sample of district schools and a sample of charter schools. Test the allocation of grant proceeds to the sample of schools.

Finding – No exceptions from applying this procedure.

We obtained the District’s calculation of the fiscal year 2018-19 school allocation noting that the basis of the allocation is the “20-day count” and was consistently applied to District schools and charter schools. We also verified that the amount allocated to school sites is 90% of the total current year parcel tax.

7. Examine sufficient supporting documentation to validate the amount of Measure N Parcel Tax revenues received and recorded by the District.

Finding: No exceptions from applying this procedure.

The District correctly recorded the fiscal year 2018-19 revenue in the accounting records of Measure N.

Appendix II
Summary financial schedules

Table 1, Schedule of Balance Sheet Accounts for the year ended June 30, 2019

Assets

Cash in County Treasury

\$ 10,990,784

Total Assets

10,990,784

Liabilities and Fund Balance

Accounts payable and accrued liabilities

528,037

Fund Balance - restricted for Measure N

10,462,747

Total Liabilities and Fund Balance

\$ 10,990,784

Table 2, Schedule of Income Statement Accounts for the year ended June 30, 2019 (descriptions are per the District's accounting records)

Revenues		
Measure N parcel tax collections		\$ 11,720,669
Expenditures		
<i>District-wide expenditures</i>		
1140 COLLEGE READINESS		
1145 COLLEGE READINESS		1,867
1414 COLLEGE and CAREER		265,049
9055 FISCAL 1X PARCEL TAX (Administrative expense)		8,786
Total District-wide expense		<u>275,702</u>
<i>Site-level expenditures</i>		
1690 Direct school site expense		7,741,773
3830 Green Academy @ Skyline		11,816
3837 CPA Comp Sci & Tech		472,480
3843 CPA - Fashion @Oak Tech		157,194
3847 CPA-Comp Sci@ Skyline		7,737
3850 Education and Health Academy		39,643
3851 MEDIA ACADEMY		6,962
3853 NEST Newcommer		2,349
3861 ARCHITECT, DESIGN, CONST		5,000
3867 ENVIRONMENTAL SCIENCE ACAD		(41,093)
3880 ENGINEERING ACADEMY		1,392
3906 Suda		15,128
3907 9th Grade Academy		(256,630)
3908 Health Academy		28,913
3909 VAAMP		4,967
3910 PLTW		26,635
3914 VAPA		124,292
3917 Meas N 30 Cheetahs - Ohigh 9th		3,373
3919 Meas N 32 Panthers - Ohigh 9th		4,335
3920 Meas N 33 Pumas - Ohigh 9th		972
3921 Meas N 34 Tigers - Ohigh 9th		869
3922 Meas N 35 Rise - Ohigh 9th		4,512
3923 Meas N SJR Ohigh		14,114
3924 Meas N Race, Policy Law		63,930
Total site-level expense		<u>8,440,663</u>
<i>Other expenditures and transfers</i>		
Transfers to charter schools		2,173,194
County Collection Fees		196,464
Total other expenditures and transfers		<u>2,369,658</u>
Total expenditures and transfers		<u>11,086,023</u>
Change in fund balance		634,646
Fund balance - beginning of year		9,828,101
Fund balance - end of year		<u><u>\$ 10,462,747</u></u>

Table 3, Allocations and Ending Balances as of and for the year ended June 30, 2019

School	2018-19 Measure N Allocation	2017-18 Carryover	FY 2018-19 Available Fund Balance	FY 2018-19 Actual Expense	Carryover Amount (Unspent 2018-19 Funds)
215 Madison Park Upper	\$ 382,500	\$ 219,538	\$ 602,038	\$ 391,170	\$ 210,868
232 CCPA	237,150	22,473	259,623	245,893	13,730
335 Life Academy	226,950	177,759	404,709	242,785	161,924
338 MetWest	135,150	57,010	192,160	128,620	63,540
301 Castlemont	682,550	136,599	819,149	679,593	139,556
302 Fremont	676,600	195,102	871,702	549,035	322,667
303 McClymonds	328,100	112,225	440,325	409,226	31,099
304 Oakland High	1,424,600	90,822	1,515,422	1,282,164	233,258
305 Oakland Tech	1,720,400	534,529	2,254,929	1,800,362	454,567
306 Skyline	1,416,100	179,507	1,595,607	1,229,622	365,985
309 Bunche	187,000	69,519	256,519	196,345	60,174
310 Dewey	238,850	138,944	377,794	308,299	69,495
313 Street Academy	97,750	-	97,750	97,750	-
330 Sojourner Truth	126,650	139,806	266,456	46,955	219,501
333 Community Day	29,750	5,377	35,127	22,929	12,198
352 Rudsdale	145,350	111,232	256,582	86,330	170,252
353 Oakland International	312,800	143,438	456,238	446,667	9,571
354 Rudsdale Newcomer	59,500	61,778	121,278	22,489	98,789
Charter ARISE	166,425	226,625	393,050	148,317	244,733
Charter Aspire Lionel Wilson	141,750	-	141,750	141,750	-
Charter Envision Academy	327,250	5,660	332,910	329,420	3,490
Charter Lighthouse	239,700	-	239,700	223,500	16,200
Charter LPS Oakland	406,300	-	406,300	406,300	-
Charter Oakland Unity High School	189,000	-	189,000	189,000	-
Total Cohort 1 Schools	9,898,175	2,627,941	12,526,116	9,624,521	2,901,595

**Table 3, Allocations and Ending Balances as of and for the year ended June 30, 2019
(Continued)**

		<i>Full Measure N Allocation</i>	<i>Amount in Reserve</i>	2018-19; planning Year Allocation	FY 2018-19 Actual Expense	Carryover Amount (Unspent 2018-19 Funds)
Charter	Aspire Golden State Prep	\$ 283,050	\$ -	\$ 283,050	\$ 283,050	\$ -
Charter	EBIA	104,475	-	104,475	65,773	38,702
	Total Cohort 2 Schools	387,525	-	387,525	348,823	38,702
		<i>Full Measure N Allocation</i>	<i>Amount in Reserve</i>	2018-19; planning Year Allocation	FY 2018-19 Actual Expense	Carryover Amount (Unspent 2018-19 Funds)
Charter	Oakland School for the Arts	377,400	-	377,400	314,693	62,707
	Total Cohort 3 Schools	377,400	-	377,400	314,693	62,707
		<i>Full Measure N Allocation</i>	<i>Amount in Reserve</i>	2018-19; planning Year Allocation	FY 2018-19 Actual Expense	Carryover Amount (Unspent 2018-19 Funds)
	District-level expenditures	1,152,420	180,851	1,333,271	442,890	890,381
	County Collection Fee	-	-	-	196,464	-
	Total, Measure N	\$ 11,815,520	\$ 2,808,792	\$ 14,624,312	\$ 11,293,223	\$ 3,893,385