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OAKLAND UNIFIED SCHOOL DISTRICT

MEASURE N PARCEL TAX

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND SUPPLEMENTARY SCHEDULES

**FOR THE YEAR ENDED
JUNE 30, 2020**

**MEASURE N PARCEL TAX
OAKLAND UNIFIED SCHOOL DISTRICT
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INDEPENDENT AUDITORS' REPORT

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

Compliance

We have conducted an audit of the Oakland Unified School District's compliance with the Measure N Parcel Tax requirements for the year ended June 30, 2020.

Management's Responsibility

Management is responsible for ensuring that the District expended Measure N funds for the year ended June 30, 2020 only for the purposes approved by the voters, in accordance with the requirements of the published election materials specifying the intended use of Measure N proceeds.

Auditor's Responsibility

Our audit was limited to the objectives listed on page 3 of this report which included determining that the District expended Measure N funds for the year ended June 30, 2020 only for the purposes approved by the voters, in accordance with the requirements of the published election materials specifying the intended use of Measure N proceeds.

We conducted our performance audit in accordance with *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 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 7, 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 the Measure N Parcel Tax.

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 Measure N Parcel Tax for the year ended June 30, 2020.

Oakland Unified School District's Response to Findings

The District's response to the finding identified in our audit is described in the accompanying Views of Responsible Officials. The District's response was not subjected to the auditing procedures applied in the compliance audit and, accordingly, we express no opinion on it.

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 as a basis for designing 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 7, 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.



San Diego, California
April 5, 2021

**APPENDIX I – SUMMARY OF AUDIT
PROCEDURES**

**MEASURE N PARCEL TAX
OAKLAND UNIFIED SCHOOL DISTRICT
BACKGROUND, OBJECTIVES, AND SCOPE
JUNE 30, 2020**

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 on 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

The goals of the Oakland Unified School District Measure N Parcel Tax are as follows:

- 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

The objectives of our audit are as follows:

1. Ensure proceeds and expenditures of the parcel tax are fully accounted in the books and records of the District.
2. Ensure expenditures are in support of permissible uses as per the ballot language.
3. Ensure expenditures are in support of approved activities per the approved site plans.
4. 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.
5. Ensure that the administrative overhead allocation does not exceed 10% cumulatively from inception, exclusive of county collection costs.
6. Ensure that senior citizen exceptions and low-income exemptions are complete, accurate, and supported by source documents.
7. Make a positive statement about the issue of supplanting versus supplementing.

SCOPE

The scope of our audit is expenditures of Measure N funds by the District and charter schools authorized by the District for the year ended June 30, 2020.

**MEASURE N PARCEL TAX
OAKLAND UNIFIED SCHOOL DISTRICT
METHODOLOGY, FINDINGS, AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2020**

The following describes the audit procedures, findings, and our recommendations related to the findings:

1. **Obtain parcel tax expenditure detail reports prepared by the District and agree the amounts to the general ledger. In addition, examine sufficient supporting documentation to validate the amount of Measure N Parcel Tax revenues received and recorded in the general ledger.**

Finding: We obtained the details of all revenues and expenditures charged to the Measure N general ledger accounting records. No exceptions were noted 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: We analytically reviewed the entire population of expenditure accounting records to search for transactions potentially outside the scope of allowable expenditures. In addition, we haphazardly selected a sample of expenditures and reviewed the corresponding invoices, purchase orders, and Measure N Justification Forms. Subjected to the further audit analysis were 50 vendor expenditures aggregating \$1,091,156. We noted no impermissible uses of Measure N funds from applying these procedures. Although we found no evidence that selected expenditures were for other than District purposes, we noted that the explanations provided in the Measure N Justification forms can be vague in some instances and do not appear to establish a clear connection between the nature of the expense and the goals outlined in the Measure N ballot language. In these instances, the determination of whether or not the expenditures are permissible uses become significantly more subjective.

Finding: From the same sample of 50 vendor expenditures, we noted one expenditure for travel and/or conference purposes scheduled for the March – April 2020 timeframe. Upon further review, we were unable to confirm if the District obtained refunds for these expenditures as it is our understanding that the related travel and/or conferences did not occur due to shutdowns and restrictions created by the COVID-19 pandemic. Details of these expenditures are outlined below:

- Oakland High School
 - Expenditure made to Galaxy Travel (Warrant #51290465) in the amount of \$6,988.46 for the Linked Learning Conference.

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 population of payroll accounting records to search for transactions outside the scope of allowable expenditures. In addition, we selected a sample of 60 payroll expenditures, aggregating \$1,362,137, and requested source documents such as personnel and payroll records for each of these selections. Although we found no evidence that expenditures were for other than District purposes, the District was unable to provide us with supporting origination documentation for any of the items in the sample.

**MEASURE N PARCEL TAX
OAKLAND UNIFIED SCHOOL DISTRICT
METHODOLOGY, FINDINGS, AND RECOMMENDATIONS, continued
FOR THE YEAR ENDED JUNE 30, 2020**

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. (continued)**

Finding: For expenditures of Measure N funds made by charter schools, we reviewed the Measure N Expenditure Accounting forms submitted to the District 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. While we noted no inappropriate or potentially unallowable expenditures during this review, we were unable to form a conclusion for this objective as the District was only able to provide the Measure N Expenditure Accounting Forms but could not provide supporting origination documentation for review. Since detailed listings of charter school expenditures and related supporting documentation were unavailable for review, we were unable to confirm compliance.

Recommendation: Similar to the Findings and Recommendations included in the Measure N audit report for the year ended June 30, 2019, it does not appear that the current policies and procedures regarding compliance with Measure N requirements are working as intended. This is 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 and accounts payable departments approve the related supporting documentation for payment. However, details about the practical implementation of the policy are subject to the interpretation of current employees of the responsible departments. As a result, the policies and procedures appear to change with continued employee turnover. The policies and procedures for Measure N expenditures should be documented in writing and incorporated into the formal accounting policies and procedures of the District so that they may be objectively followed by the individuals responsible for compliance, and available to support the audit.

We also recommend that the District formally identify the department and specific district official that is 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.

Measure N Expenditure Accounting Forms submitted to the District by charter schools receiving and expending parcel tax funds should be supported by charter school accounting records and origination documentation to allow program staff of the District to confirm that funds are properly accounted for, adequately supported, and expended for allowable purposes.

**MEASURE N PARCEL TAX
OAKLAND UNIFIED SCHOOL DISTRICT
METHODOLOGY, FINDINGS, AND RECOMMENDATIONS, continued
FOR THE YEAR ENDED JUNE 30, 2020**

3. 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 28 vendor expenditures of Measure N funds made by the District, we have no exceptions.
- For 19 vendor expenditures of Measure N funds made by the District, we were unable to establish a clear connection between the expenditure and the actions and services outlined by the site plan.
- For 60 payroll expenditures of Measure N funds made by the District, we have no basis to conclude if the expenditures were made in accordance with the site plan because supporting documentation was not provided for us for review.
- For expenditures of Measure N funds made by charter schools sponsored by the District, we were unable to form a conclusion as the District was only able to provide the Measure N Expenditure Accounting Forms but could not provide supporting origination documentation for review. Since detailed listings of charter school expenditures and related supporting documentation were unavailable of review, we were unable to confirm compliance.

Recommendation: Similar to the recommendation for procedure number two, ensuring expenditures are included on the approved site plan should be a component of the approval process that occurs before an expense is obligated. The policies and procedures for Measure N expenditures should be documented in writing and incorporated into the formal accounting policies and procedures of the District so that they may be objectively followed by the individuals responsible for compliance, and available to support the audit.

Measure N Expenditure Accounting Forms submitted to the District by charter schools receiving and expending parcel tax funds should be supported by charter school accounting records and origination documentation to allow program staff of the District to confirm that funds are properly accounted for, adequately supported, and expended for allowable purposes.

4. Test the allocation of grant proceeds to the sample of schools.

Finding: No exceptions were noted from applying this audit procedure.

We obtained the District's calculation of school allocations for the fiscal year 2019-20 and agreed enrollment amounts to supporting documentation. We noted that the allocation method consistently applied to District schools and charter schools sponsored by the District. We also verified that the amount allocated to school sites is 90% of the total current year parcel tax.

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 were noted from applying this audit procedure.

We obtained the District's calculation of the fiscal year 2019-20 administrative overhead calculation, noting that the District allocated 90% to school sites, including charter school sites sponsored by the District, and 10% for administrative overhead. We calculated that from the inception of Measure N through June 30, 2020, the District was allocated \$5,721,176 of Measure N administrative funds. For the same period, the District expended \$4,698,293 for Measure N administrative activities. The remaining unspent Measure N administrative funds at June 30, 2020, of \$1,022,882 are available for spending in subsequent years.

**MEASURE N PARCEL TAX
OAKLAND UNIFIED SCHOOL DISTRICT
METHODOLOGY, FINDINGS, AND RECOMMENDATIONS, continued
FOR THE YEAR ENDED JUNE 30, 2020**

6. **Select a sample of exemptions for low-income and senior citizens and confirm that exemptions are accurately classified and properly supported by source documents.**

Finding: No exceptions were noted from applying this audit procedure.

We obtained the applications and supporting documentation for a representative sample of Measure N exemptions and confirmed that exemptions appeared to be accurately classified in accordance with the Measure N exemption requirements.

7. **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.**

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

The same sample applicable for procedure number two was used for this procedure. Although we found no evidence that expenditures were for other than supplemental activities, the District could not provide adequate documentation that specifically evidences that the sampled expenditures were determined to be supplemental before incurring the expense. While the District uses the Measure N Justification Form to address this need, we found that the majority of expenditures for consultant services are not typically accompanied by Measure N Justification Forms. This was evidenced for 38 of the expenditures included in our vendor expenditures sample. In addition, we found that the explanations provided in the form are often vague and do not directly address supplant versus supplement. As a result, we were unable determine if these expenditures are for supplemental purposes.

Recommendation: There should be adequate procedures incorporated into the approval process to ensure that each expenditure is supplemental in nature prior to incurring the expenditure or approving the contract. To that end, the Measure N Permissible Expenses document for 2019-20 gives specific 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 utilize the Measure N Justification Form or an equivalent checklist document that specifically reconciles a planned expenditure with the Measure N Permissible Expenses document. This documentation should be completed by the individual initiating the request, approved by Measure N program staff, and should be maintained with the procurement file in order to provide evidence that the policy was followed and that an expenditure is for a supplemental activity. In addition, we recommend developing policies specific to uses of Measure N funds for technology and equipment purchases as there are often other federal and state sources that can be used to fund classroom technology and related equipment purchases.

**MEASURE N PARCEL TAX
OAKLAND UNIFIED SCHOOL DISTRICT
VIEWS OF RESPONSIBLE OFFICIALS
FOR THE YEAR ENDED JUNE 30, 2020**

Audit 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.

View of Responsible Officials

Staff acknowledge that some of these findings and recommendations have surfaced in previous audits. Staff also acknowledge that the pandemic created unusually challenging circumstances. For example, extensive efforts were made to recoup travel-related expenses that had been incurred but it was not always possible with vendors. Staff agree with the auditor's recommendations and believe that no additional District corrective action is required due to below implemented procedures already in place.

Staff Corrective Actions - Implemented

- Measure N staff has determined the process and specific person responsible for approving Measure N expenditures for both district and charter schools.
- Measure N Guide provides an overview of the review and approval process for district and charter schools.
- Measure N staff provides training on the review and approval process of Measure N expenditures at the beginning of the school year.
- Measure N staff and OUSD Business Services Department have met to ensure that Measure N staff and the Controller understand broader District audit procedures, the support Measure N audits will receive moving forward, and specific staff that will help the audit completion.
- Duty statement template has been created for the process of determining if a position is supplemental.
- Measure N staff has notified the school staff to route all ET/OT to the Measure N staff for pre-approval first.
- A justification form template has been created for the pre-approval process of expenditures like supplies, materials, or equipment to determine if supplemental.
- Permissible expenses document provides information on what is meant by supplemental as well as expenditures that are non-permissible due to supplanting issues.
- There continues to be some difficulty in implementing this corrective action when reviewing charter school budgets as we do not have access to their full budget and how expenditures have been funded previously.

Audit Procedure 3: Test a sample of expenditures to ensure they were spent in accordance with the approved site plan.

View of Responsible Official - Disagree

Staff acknowledges that this finding and recommendation has surfaced in previous audits. Nonetheless, staff disagree with the findings related to the 60 payroll expenditures and the charter schools expenses because the documentation does exist. Due to mitigating factors identified above, staff was unable to access the requested documents in a timely fashion.

Staff Corrective Action - Implemented

- Assuming a strategic action is ambiguous, the site will have to provide a justification form to ensure the expenditure meets all 5 criteria and supports pathway development.
- Duty statement template has been created to determine if a position is supplemental.
- Measure N Guide provides an overview of the review and approval process for district and charter schools.
- Measure N staff provides training on the review and approval process of Measure N expenditures at the beginning of the school year.
- Measure N staff has notified the school staff to route all ET/OT to the Measure N staff for pre-approval.
- Measure N staff now requires Charters schools to submit their expenditure supporting documents via Google Docs.

**MEASURE N PARCEL TAX
OAKLAND UNIFIED SCHOOL DISTRICT
VIEWS OF RESPONSIBLE OFFICIALS, continued
FOR THE YEAR ENDED JUNE 30, 2020**

Audit Procedure 3: Test a sample of expenditures to ensure they were spent in accordance with the approved site plan. (continued)

Staff Corrective Action - to be Implemented

- Hire additional clerical support staff during audit season.
- Monthly check-ins with the auditor or their staff to monitor progress.
- Monthly finance check-ins with OUSD Controller and Business Services to identify potential areas of improvement.
- Staff will create an online documentation submission and approval process for all Charter schools.
- Staff will train all Charter schools on the new Online procedures before school starts.

Audit Procedure 7: 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.

View of Responsible Officials - Agree

Staff agree with this finding and recommendation. We implemented corrective actions in the past to address this finding and acknowledge that Measure N justification forms require greater specificity to determine permissibility of expenditures relative to supplementing versus supplanting funds.

Staff Corrective Action - to be Implemented

- Staff will work with Legal to create a policy regarding use of Measure N funds for technology and equipment purchases.
- Staff will create customized Measure N Justification Forms specific to expenditure types (ie. technology, equipment and contractors/consultants) to be required for all purchases. Forms will ask if the expenditure is supplemental (or above Base for positions), which will be verified by checking the school's budget.

APPENDIX II – FINANCIAL SCHEDULES

**MEASURE N PARCEL TAX
OAKLAND UNIFIED SCHOOL DISTRICT
SCHEDULE OF BALANCE SHEET ACCOUNTS
JUNE 30, 2020**

ASSETS

Cash in county treasury	\$	12,738,845
Accounts receivable		86,864
Total Assets	\$	12,825,709

LIABILITIES

Accrued liabilities	\$	1,301,830
Total Liabilities		1,301,830

FUND BALANCES

Restricted		11,523,879
Total Fund Balances		11,523,879
Total Liabilities and Fund Balances	\$	12,825,709

**MEASURE N PARCEL TAX
OAKLAND UNIFIED SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2020**

REVENUES

Measure N parcel tax collections	\$ 11,779,305
Total Revenues	<u>11,779,305</u>

EXPENDITURES

District-wide expenditures

1414 College and career	1,009,692
9000 Other Programs/Local Goal	16,000
Total district-wide expenses	<u>1,025,692</u>

Site-level expenditures

1690 Direct school site expense	6,914,126
3830 Green Academy at Skyline	10,243
3837 CPA - Comp Sci & Tech	111,804
3843 CPA - Fashion at Oak Tech	120,929
3847 CPA - Comp Sci at Skyline	22,603
3850 Education and Health Academy	12,174
3867 Environmental Science Academy	16,816
3880 Engineering Academy	4,928
3907 9th Grade Academy	99,118
3908 Health Academy	65,376
3909 VAAMP	11,765
3910 PLTW	32,073
3912 PHA Public Health Academy	6,576
3914 VAPA	48,210
3917 Measure N 30 Cheetahs - Ohigh 9th	975
3919 Measure N 32 Panthers - Ohigh 9th	4,186
3920 Measure N 33 Pumas - Ohigh 9th	4,563
3921 Measure N 34 Tigers - Ohigh 9th	4,415
3922 Measure N 35 Rise - Ohigh 9th	22,516
3923 Measure SJR Ohigh	24,573
3924 Measure N Race, Policy Law	19,868
Total site-level expenses	<u>7,557,837</u>

Other expenditures and transfers

Transfers to charter schools	1,937,275
County collection fees	197,369
Total other expenditures and transfers	<u>2,134,644</u>
Total Expenditures	<u>10,718,173</u>

NET CHANGE IN FUND BALANCE

	1,061,132
Fund Balance - Beginning	<u>10,462,747</u>
Fund Balance - Ending	<u>\$ 11,523,879</u>

**MEASURE N PARCEL TAX
OAKLAND UNIFIED SCHOOL DISTRICT
SCHEDULE OF ALLOCATIONS AND ENDING BALANCES
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020**

School Code	School Name	2019-20 Measure N Allocation	2018-19 Carryover	2019-20 Available Fund Balance	2019-20 Actual Expense	Amount (Unspent 2019-20 Funds)
215	Madison Park Upper	\$ 368,050	\$ 210,868	\$ 578,918	\$ 426,321	\$ 152,597
232	CCPA	229,500	13,730	243,230	93,324	149,906
335	Life Academy	221,850	161,924	383,774	291,562	92,212
338	MetWest	128,350	63,539	191,889	139,705	52,184
301	Castlemont	704,650	139,556	844,206	751,745	92,461
302	Fremont	658,750	322,667	981,417	852,730	128,687
303	McClymonds	314,500	31,099	345,599	320,999	24,600
304	Oakland High	1,370,200	233,258	1,603,458	1,248,467	354,991
305	Oakland Tech	1,689,800	454,567	2,144,367	1,418,973	725,394
306	Skyline	1,354,050	365,985	1,720,035	1,048,139	671,896
309	Bunche	110,400	60,174	170,574	67,229	103,345
310	Dewey	230,215	69,495	299,710	266,835	32,875
313	Street Academy	96,551	-	96,551	-	96,551
330	Sojourner Truth	177,113	219,501	396,614	73,986	322,628
333	Community Day	35,700	12,198	47,898	33,788	14,110
352	Rudsdale	149,297	145,166	294,463	134,123	160,340
353	Oakland International	319,290	9,571	328,861	272,031	56,830
354	Rudsdale Newcomer	126,262	98,789	225,051	117,879	107,172
Charter	Arise	260,950	235,632	496,582	122,221	374,361
Charter	Aspire Lionel Wilson	139,125	-	139,125	128,685	10,440
Charter	Envision Academy	290,700	-	290,700	290,700	-
Charter	Lighthouse	223,550	16,200	239,750	239,750	-
Charter	Leadership Public Schools Oakland	406,300	-	406,300	406,300	-
Charter	Oakland Unity High School	297,500	-	297,500	297,500	-
	Total Cohort 1 Schools	9,902,653	2,863,919	12,766,572	9,042,992	3,723,580
Charter	Aspire Golden State Prep	281,350	-	281,350	280,363	987
Charter	East Bay Innovation Academy	32,800	38,702	71,502	67,931	3,571
	Total Cohort 2 Schools	314,150	38,702	352,852	348,294	4,558
Charter	Oakland School for the Arts	243,950	62,707	306,657	301,450	5,207
	Total Cohort 3 Schools	243,950	62,707	306,657	301,450	5,207
	District-level expenditures	1,158,194	890,381	2,048,575	1,025,692	1,022,883
	County collection fee	-	-	-	197,369	-
	Measure N Total	\$ 11,618,947	\$ 3,855,709	\$ 15,474,656	\$ 10,915,797	\$ 4,756,228