



**Measures N and H –
College & Career Readiness Commission**

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Memo

To Measures N and H – College and Career Readiness Commission

From Vanessa Sifuentes, High School Network Superintendent

Board Meeting Date

Subject Memorandum of Understanding
Contractor: ARISE High School
Services for: High School Linked Learning Office

**Action Requested and
Recommendation**

Adoption by the Measures N and H Commission of a Measures N & H Memorandum of Understanding between District and ARISE High School for Fiscal Year 2024-2025, to ensure that revenues from the 2014 College and Career Readiness for All Act (“Measure N”) and revenues from the 2022 College and Career Readiness for All Act (“Measure H”, together with Measure N, “Measures”) are spent in strict accordance with the Measures and is also an oversight and operational agreement that outlines and defines the Parties’ respective operational and reporting responsibilities for the Measures, in a cumulative amount not to exceed \$664,400.00.

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, in an amount not to exceed \$850.00 for each Oakland resident in the 9th-12th grade enrolled in the Charter School, for a total amount not to exceed \$333,200.00.

The Charter School shall be entitled to receive reimbursement for Measure H funds expended, in an amount not to exceed \$850.00 for each Oakland resident in the 9th-12th grade enrolled in the Charter School, for a total amount not to exceed \$333,200.00.

The Charter School shall not receive reimbursement from either Measure, as set forth in Subsections 4.1, 4.2, and 4.3, unless the Charter School has first met all of the following requirements:

- a) The Charter School has submitted a Measure N/H Education Improvement Plan and budget to OUSD, and received approval from the Commission and the Board for the Charter School's Measure N/H Education Improvement Plan and budget.
- b) The Charter School commits to developing a College and Career Pathway structure within the Charter School. OUSD shall, at its sole discretion, determine whether the Charter School has made such a commitment.
- c) The Charter School commits to making strategic investments in each of OUSD's domains of Linked Learning: Integrated Program of Study, Work Based Learning, and Integrated Student Supports. OUSD shall, at its sole discretion, determine whether the Charter School has made such a commitment.
- d) The Charter School commits to using revenue received from the Measures solely for (i) purposes permitted under each Measure and (ii) consistent with the Charter School's petition.
- e) The Charter School commits to identifying specific goals to decrease academic outcome disparities for academically low-achieving students.

Competitively Bid

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

Fiscal Impact

Funding resource(s): Measure N
Measure H

Attachments

- Memorandum of Understanding
- Schedule A, Measures N and H Charter School Reporting and Monitoring Activity
- Exhibit A, I. Measure Text, II. Full Text of the Measure (Measure N)
- Exhibit A-I, Abbreviation of the Measure, Exhibit A-II, Full Text of the Measure (Measure H)

Measures N and H Memorandum of Understanding Between Oakland Unified School District and ARISE High School

1. PURPOSE OF MEMORANDUM OF UNDERSTANDING

- 1.1. The Oakland Unified School District (“OUSD” or “District”) and ARISE High School (“Charter School”, together with OUSD, “Parties”) enter into this Measures N and H Memorandum of Understanding (“MOU”) to ensure that revenues from the 2014 College and Career Readiness for All Act (“Measure N”) and the revenues from the 2022 College and Career Readiness for All Act (“Measure H”, together with Measure N, “Measures”) are spent in strict accordance with the Measures.
- 1.2. This MOU outlines and defines the Parties’ respective operational and reporting responsibilities for the Measures.
- 1.3. This MOU is aligned with Measures N and H.
- 1.4. By approving the Charter School’s Measure N/H Education Improvement Plan, OUSD will perform certain oversight activities regarding the Charter School’s expenditures of the Measures and the Charter School’s adherence to the Measures. However, the Charter School is solely responsible to ensure that expenditures are correct and consistent with the Measures.
- 1.5. 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 agree that, in addition to any rights and obligations set forth herein, 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 July 1, 2024 and shall stay in effect until June 30, 2025, unless terminated earlier by OUSD. OUSD may terminate this MOU, without cause, upon 30 days written notice to the Charter School.
- 2.2. Notwithstanding Subsection 2.1, this MOU will automatically terminate upon revocation or non-renewal of the Charter School’s petition and/or by the closure of the Charter School. In such instances, the Charter School shall no longer be eligible to receive funds from the Measures.

3. REQUIRED DOCUMENTATION

- 3.1. The Charter School shall provide OUSD with the up-to-date versions of any documents requested by OUSD, including (but not limited to) the documents listed and described in Schedule A, attached and incorporated herein by reference, on or before the due dates specified by OUSD.
- 3.2. The Charter School shall promptly respond to all reasonable inquiries by OUSD and/or the Measures N and H - College and Career Readiness Commission ("Commission"), their respective designees or agents, and/or any other authorized agency.
- 3.3. The Charter School shall maintain all documentation that demonstrates the permissible nature of expenditures funded by the Measures.

4. FUNDING

- 4.1. The Charter School shall be entitled to receive reimbursement for Measure N funds expended, in an amount not to exceed \$850.00 for each Oakland resident in the 9th-12th grade enrolled in the Charter School, for a total amount not to exceed \$333,200.00.
- 4.2. The Charter School shall be entitled to receive reimbursement for Measure N Strategic Carryover funds expended, for a total amount not to exceed \$0.00.
- 4.3. The Charter School shall be entitled to receive reimbursement for Measure H funds expended, in an amount not to exceed \$850.00 for each Oakland resident in the 9th-12th grade enrolled in the Charter School, for a total amount not to exceed \$333,200.00.
- 4.4. The Charter School shall not receive reimbursement from either Measure, as set forth in Subsections 4.1, 4.2, and 4.3, unless the Charter School has first met all of the following requirements:
 - (a) The Charter School has submitted a Measure N/H Education Improvement Plan and budget to OUSD, and received approval from the Commission and the Board for the Charter School's Measure N/H Education Improvement Plan and budget.
 - (b) The Charter School commits to developing a College and Career Pathway structure within the Charter School. OUSD shall, at its sole discretion, determine whether the Charter School has made such a commitment.
 - (c) The Charter School commits to making strategic investments in each of OUSD's 3 domains of Linked Learning: Integrated Program of Study, Work Based Learning,

and Integrated Student Supports. OUSD shall, at its sole discretion, determine whether the Charter School has made such a commitment.

- (d) The Charter School commits to using revenue received from the Measures solely for (i) purposes permitted under each Measure and (ii) consistent with the Charter School's petition.
- (e) The Charter School commits to identifying specific goals to decrease academic outcome disparities for academically low-achieving students.

4.5. If eligible pursuant to Subsection 4.4, OUSD will only reimburse the Charter School's approved expenditures under the Measures on a quarterly basis, in accordance with the timeframes set forth in Schedule A, conditional upon all the following:

- (a) OUSD possesses Measure N funds and such funds are available to be used for reimbursement;
- (b) OUSD possesses Measure H funds and such funds are available to be used for reimbursement;
- (c) The expenditures sought for reimbursement have been expended in compliance with the Measures;
- (d) The Charter School is in compliance with this MOU; and,
- (e) There are no outstanding findings of unauthorized expenditures by the Charter School for 2021-22 or 2022-23 as determined by OUSD in its sole discretion.

The Charter School understands that in the event that such funds are not received in a timely manner by the District due to external delays (e.g., 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.

4.6. In addition to the conditions set forth in this MOU and in Subsection 4.5 in particular, the Charter School shall use all revenue from the Measures it is provided by OUSD or from reimbursements it is provided by OUSD only for expenditures consistent with (i) the Measures, (ii) the applicable Measure N/H Education Improvement Plan, (iii) the "Measure N and H Permissible Expenditures" document, and (iv) this MOU. The Charter School is solely and individually responsible for ensuring that its expenditures are made consistent with this Section.

5. QUARTERLY FINANCIAL REPORTING

- 5.1. The Charter School shall not commingle the funds it receives from Measure N and Measure H, shall treat the funds it receives from Measure N and Measure H as separate restricted funding sources, and shall 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 on or before the designated due date.
- 5.3. The Charter School shall allow a minimum of 2 weeks, but no more than 6 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 AUDITS

- 6.1. The Charter School shall require that its annual independent internal audit include audits, pursuant to generally accepted accounting practices, ensuring that Measure N and Measure H receipts and expenditures are within the permissible uses as set forth in this MOU, particularly Section 4.
- 6.2. As specified in Schedule A, the Charter School shall submit its annual independent financial audits to OUSD.
- 6.3. The Charter School shall fulfill all requests made by auditors completing the annual audits requested by this Section.

7. MONITORING AND OVERSIGHT

- 7.1. An infraction of this MOU is one of 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 Community of Practice meetings or other mandatory meetings over the course of one fiscal year, or
 - (c) not responding to a reasonable inquiry from OUSD (as outlined in Subsection 3.2) within 2 weeks of OUSD making such a request.

If OUSD determines, at its sole discretion, that the Charter School has committed 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 within the term of this MOU and/or does not respond to the Notice of Concern in the timeframe outlined therein, OUSD reserves the right to void the next quarterly

reimbursement of funds from the Measures, in which case those funds would be transferred to the Measure N or Measure H Contingency Funds, as applicable.

- 7.2. In the event the Charter School is unable to complete a quarterly reporting request and/or audit request 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 next quarterly reimbursement of funds from the Measures until the latter of: (i) the next quarter or (ii) until the outstanding documentation has been provided to OUSD and OUSD has, in its sole discretion, deemed it to be satisfactory. If, at the end of the term of this MOU, the Charter School still has not provided the outstanding documentation or the Charter School has provided it but OUSD has, in its sole discretion, not deemed it to be satisfactory, then the Charter School will not be eligible for that quarterly reimbursement, in which case those funds would be transferred to the Measure N or Measure H Contingency Funds, as applicable.
- 7.3. In the event an audit finding is made, the funds from the applicable Measure from the current year and/or subsequent year will be reduced, as necessary, to implement financial corrective action.

8. CHARTER SCHOOL CLOSURE

In the event that the Charter School's petition is revoked, non-renewed, voided, or otherwise ceases to exist for any reason, the Charter School closes, or the Charter School no longer receives funds from the Measures, any such funds that were not expended by the Charter School shall be returned to OUSD and moved to the applicable Measure N or Measure H Contingency Fund.

9. INDEMNIFICATION

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. ADDITIONAL PROVISIONS

- 10.1. This MOU shall be deemed to be performed in Oakland, California and is governed by the laws of the State of California, but without resort to California's principles and laws regarding conflict of laws. The Alameda County Superior Court shall have jurisdiction over any litigation initiated to enforce or interpret this MOU.

- 10.2. Any recitals and exhibits attached to this MOU are incorporated herein by reference.
- 10.3. This MOU constitutes the entire agreement between the Parties and supersedes all prior discussions, negotiations, and agreements, whether oral or written. This MOU may be amended or modified only by a written instrument executed by both Parties.
- 10.4. If any term, condition, or provision of this MOU is held by a court of competent jurisdiction to be invalid, void or unenforceable, the remaining provisions will nevertheless continue in full force and effect, and shall not be affected, impaired or invalidated in any way.
- 10.5. Each and every provision of law and clause required by law to be inserted in this MOU shall be deemed to be inserted herein and this MOU shall be read and enforced as though it were included therein.
- 10.6. This MOU, and all amendments, addenda, and supplements to this MOU, may be executed in one or more counterparts, all of which shall constitute one and the same amendment. Any counterpart may be executed and delivered by facsimile or other electronic signature (including portable document format) by either Party and, notwithstanding any statute or regulations to the contrary (including, but not limited to, Government Code section 16.5 and the regulations promulgated therefrom), the counterpart shall legally bind the signing Party and the receiving Party may rely on the receipt of such document so executed and delivered electronically or by facsimile as if the original had been received. Through its execution of this MOU, each Party waives the requirements and constraints on electronic signatures found in statute and regulations including, but not limited to, Government Code section 16.5 and the regulations promulgated therefrom.
- 10.7. The Parties acknowledge that this MOU, its contents, and all incorporated documents are public documents and will be made available by OUSD to the public online via the Internet.
- 10.8. OUSD shall not be bound by the terms of this MOU unless and until it has been formally and properly approved by OUSD's Governing Board, and no payment or reimbursement shall be owed or made to the Charter School absent such formal approval or valid and proper execution.

REST OF PAGE INTENTIONALLY LEFT BLANK

IN WITNESS WHEREOF, the Parties hereto agree and execute this MOU and to be bound by its terms and conditions:

CHARTER SCHOOL

Name: Karla Gandiaga Signature: 

Position: Head of School Date: 5/22/2024

OUSD

Name: _____ Signature: _____

Position: _____ Date: _____

- Board President
- Superintendent
- Chief/Deputy Chief/Executive Director

Name: _____ Signature: _____

Position: Secretary, Board of Education Date: _____

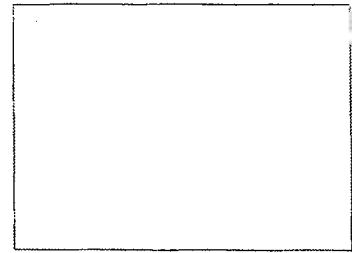
**SCHEDULE A:
MEASURES N AND H CHARTER SCHOOL REPORTING AND MONITORING ACTIVITY**

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

| Item | Description | Due Date |
|---|--|--|
| 2024-25 Charter School Unaudited Actuals Quarterly Expenditure Reports | Report on Measure N and H expenditures per quarter | Quarter 1: October 31, 2024 Quarter 2: January 31, 2025 Quarter 3: April 30, 2025 Quarter 4: June 30, 2025 |
| Supporting Documentation for Charter School Unaudited Actuals Quarterly Expenditure Reports | Please refer to supporting documentation indicated in the 2024-25 Measures N and H Permissible Expenses | Quarter 1: October 31, 2024 Quarter 2: January 31, 2025 Quarter 3: April 30, 2025 Quarter 4: June 30, 2025 |
| 2023-24 Charter School Independent Financial Audit | Submission of Independent Auditor's Report | Within 30 days of the audit being complete |
| Proposed 2025-26 Budget | Budget for projected Measure N (if applicable) and Measure H allocations for 2025-26; completed using template provided by OUSD, with additional information as determined by OUSD | Estimated March - April 2025* <i>*Specific date to be determined by OUSD</i> |
| 2024-25 Charter Management Organization Meeting Attendance | CMO leader or designee must attend quarterly meetings | Dates to be determined by OUSD and OUSD will provide at least a 7-day notice prior to any change in the meeting schedule |
| 2024-25 Charter Community of Practice Meeting Attendance | At least one member of each Charter School must attend monthly meetings | Dates to be determined by OUSD and OUSD will provide at least a 7-day notice prior to any change in the meeting schedule |



BALLOT MEASURE SUBMITTAL FORM






| BALLOT MEASURE QUESTION | |
|---|---|
| Jurisdiction Name: Oakland Unified School District | Election Date: November 4, 2014 |
| <p>Note: The information as it appears within the measure question text box will be printed on the ballot.</p> <p>Insert ballot question text here:</p> <p>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?</p> <p>(69 words)</p> | |
| TYPE OF MEASURE | |
| <input checked="" type="checkbox"/> Regular Measure <input type="checkbox"/> Bond Measure | |
| PERCENTAGE NEEDED TO PASS | |
| 66 2/3 % | |
| FULL TEXT OPTION | |
| Full Text to be printed in the Voter Information Pamphlet: | |
| <input checked="" type="checkbox"/> YES (note: must submit separate copy of Full Text along with this form) | |
| <input type="checkbox"/> NO - A Full Text was not submitted | |
| <input type="checkbox"/> NO - Do not print, but it's accessible at: _____ | |
| AUTHORIZED REPRESENTATIVE | |
| Print Name: Edgar Rakestraw, Jr. | Date: 7/1/14 |
| Signature:  | |
| CONTACT INFORMATION (for office use) | CONTACT INFORMATION (for public) |
| Phone #:  | Phone #: 510/879-8199 |
| E-Mail:  | E-Mail/Website: Edgar Rakestraw@ousd.k12.ca.us |

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.