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**Measure N - 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 November 5, 2024

Subject Services For: High School Linked Learning Office

Action Requested and Recommendation

Adoption by the Measures N and H
Commission of 2023-2024 Measures N
and H Unaudited Financials.

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

Measure N revenue that was not allocated to schools (a.k.a. 90%) and administration (a.k.a. 10%), shall be held in reserve and maintained as a "Contingency Fund" also known as the "Reserve Fund." The Measure N and H Commission will allocate money from this Contingency Fund to address any negative financial impact to high schools due to rising overall high school student enrollment count, Measure N revenue shortfalls, or due to the expiration of Measure N's ten-year term (2024-25). In addition, these additional funds can be used to provide schools with additional funds to support site visits or innovative programs and pilots that may contribute to better student outcomes as outlined by Measure N.

The Measure H Contingency Fund is revenue that was not spent during year-1, and shall be held in reserve and maintained as a "Contingency Fund" also known as the "Reserve Fund." The Measure H Commission will allocate money from this Contingency Fund to address any negative financial impact to high schools due to rising overall high school student enrollment count, Measure H revenue shortfalls, or due to the expiration of Measure H's 14-year term (2037).

Competitively Bid	Was this contract competitively bid? No If no, exception: N/A
Fiscal Impact	Funding resource(s): Measures N and H
Attachments	24-2403 - 2023-2024 Measures N and H Unaudited Financials

MEASURE N CONTINGENCY FUND OVERVIEW

Measure N revenue that was not allocated to schools (a.k.a. 90%) and administration (a.k.a. 10%), shall be held in reserve and maintained as a "Contingency Fund" also known as the "Reserve Fund." The Measure N Commission will allocate money from this Contingency Fund to address any negative financial impact to high schools due to rising overall high school student enrollment count, Measure N revenue shortfalls, or due to the expiration of Measure N's ten-year term (2024-25). In addition, if approved by the Measure N Commission, these additional funds can be used to provide schools with additional funds to support site visits or innovative programs and pilots that may contribute to better student outcomes as outlined by Measure N.

*The Contingency/Reserve Fund balance for year 1 of Measure N, Fiscal Year 2015-2016, is money that was not allocated to schools because it was the first year, "Planning Year."

*The per pupil allocation was at \$200 for most schools and at \$400 for SSI schools (instead of \$850 per pupil).

*SSI Schools that received the \$400 per Pupil allocation: Castlemont, Fremont, and McClymonds

*Schools that were awarded extra funds via the "Measure N Innovation Grant" in fiscal year 2015-2016: [CCPA, LIFE, Bunche, Dewey, Rudsdale Continuation, Oakland International High School](#).

Year of Measure N Term	Fiscal Year	Amount deposited in the Reserve Fund	Amount withdrawn from the Reserve Fund	Reserve Fund Balance	Notes	# of schools served
1	2015-2016	\$7,236,504.80		\$7,236,504.80	Initial Contingency (Reserve) Fund Total - Year 1 Planning Grant - Balance as of 6/30/16	23
2	2016-2017	\$412,480.63		\$7,648,985.43	Measure N Revenue collected was higher than funding needed - Balance as of 6/30/17	27
3	2017-2018		-\$397,390.16	\$7,251,595.27	Amount withdrawn to continue funding at \$850 Per Pupil - Balance as of 6/30/18	30
4	2018-2019		-\$291,315.11	\$6,960,280.16	Amount withdrawn to continue funding at \$850 Per Pupil - Balance as of 6/30/19	27
5	2019-2020		-\$37,010.81	\$6,923,269.34	Amount withdrawn to continue funding at \$850 Per Pupil - Balance as of 6/30/20	27
6	2020-2021		-\$48,339.31	\$6,874,930.03	Amount withdrawn to continue funding at \$850 Per Pupil - Balance as of 6/30/21	27
7	2021-2022	\$52,000.00	-\$480,541.12	\$6,446,388.91	\$52k is from American Indian Public HS, refund of their Planning Grant allocation. Amount withdrawn to continue funding at \$850 Per Pupil - Balance as of 6/30/22	27
8	2022-2023	\$23,141.84	-\$602,968.30	\$5,866,562.46	\$23k is remaining Carryover amount from FY 2021-22, with the closing of site 333 CDS. Amount withdrawn to continue funding at \$850 Per Pupil - Balance as of 6/30/23	26
9	2023-2024		-\$4,577,708.01	\$1,288,854.45	Amount withdrawn to continue funding at \$850 Per Pupil and to meet the 50% split allocation for FY 2023-24 with Measure H. Balance as of 6/30/24	26
10	2024-2025					
ESCAPE Object Code: 9790		FINAL Available Balance in the Contingency (Reserve) Fund:			\$1,288,854.45	

Probationary Schools with Funds held in the Reserve Fund						
Year of Measure N Term	Fiscal Year	Year on Probation	School Name	Amount Held in the Reserve Fund Account (per fiscal year)	Total Amount Withheld per School	FY funds were awarded back to the school
4	2018-2019	2	ARISE High School	\$103,025.00	\$103,025.00	2021-2022
4	2018-2019	2	Oakland Unity High School	\$117,000.00	\$117,000.00	2021-2022
4	2018-2019	2	Aspire Lionel Wilson College Preparatory Academy	\$87,750.00	\$351,975.00	2022-2023
5	2019-2020	3		\$86,125.00		
6	2020-2021	4		\$89,050.00		
7	2021-2022	5		\$89,050.00		
4	2018-2019	2	East Bay Innovation Academy	\$64,675.00	\$302,175.00	2022-2023
5	2019-2020	3		\$98,400.00		
6	2020-2021	4		\$67,275.00		
7	2021-2022	5		\$71,825.00		
			TOTAL withheld from Probationary Schools:		\$874,175.00	

Fiscal Year 2023-24 *Final*
Measure N Year 9
Financial Overview & Allocations

MEASURE N REVENUE AVAILABLE (Revenue collected - County Collection Fee)						MEASURE N DISBURSEMENT						
Total Measure N Parcel Taxes Revenue Collected			Total County Collection Fees Paid	Final Measure N Revenue Available (County Collection Fees)		Final Measure N Revenue Available		90% School Allocations (90% of Total Measure N Revenue Available)	Administrative 10% (10% of Total Measure N Revenue Available)			
\$582,472.87			\$0.00	\$582,472.87		\$582,472.87		\$524,225.58	\$58,247.29			
MEASURE N SCHOOLS & CONTINGENCY FUND (90% of the Final Measure N Revenue Available)						ADMINISTRATIVE 10 PERCENT (10% of the Final Measure N Revenue Available)						
90% School Allocations (90% of the Final Measure N Revenue Available)			Cumulative Total of Final Approved Allocations (All Measure N Schools at 50% split with Measure H)	Total Amount of Measure N Contingency Funds Used (to fund schools at per pupil rate)		Final Approved Administrative 10% Allocation* (10% of the Total 2023-24 Measure N Revenue Available)		2022-2023 Carryover Allocation (Unspent 2022-23 Funds)	Total 2023-24 Measure N Revenue Uploaded (2023-24 Final Approved Admin 10% + 2022-23 Carryover Allocation)	Total Actual Expenditures at Close of Fiscal Year 2023-24	2023-24 Measure N Strategic Carryover Allocation for use in FY 2024-25 (Uploaded July 1, 2024)	Final 2023-24 Carryover Amount (Unspent 2023-24 Funds)
\$524,225.58			\$5,101,933.59	-\$4,577,708.01		\$58,247.29		\$713,029.97	\$771,277.26	\$757,492.58	\$411,124.97	-\$397,340.29
MEASURE N FUNDING FORMULA (\$850.00 per pupil, Oakland Residents Only)						MEASURE N CONTINGENCY (RESERVE) FUND OVERVIEW & BALANCE						
<p>OUSD & Charter Schools Formula: take the CALPADS enrollment count (Oakland Residents Only) from the prior school year and multiply it by the \$850 per pupil allocation.</p> <p>OUSD Alternative Ed Schools Due to the unique attendance patterns in Alternative Education, schools are funded based on their highest attendance reported from two previous years, multiplied by the percentage of Oakland Residents Only, multiplied by the \$850 per pupil allocation. (The percentage rate in column D is rounded to the tenth. The allocation in column E is based on the rounded percentage rate.)</p>						Year of Measure N Term		Fiscal Year	Measure N Contingency (Reserve) Fund Balance as of June 30, 2023	Amount deposited in the Reserve Fund	Amount withdrawn from the Reserve Fund	Measure N Contingency (Reserve) Fund Final Balance as of June 30, 2024
						9		2023-2024	\$5,866,562.46		-\$4,577,708.01	\$1,288,854.45

COHORT 1 SCHOOLS **IMPLEMENTATION YEAR 8: 2023-2024**

Site #	School Name	2022-23 CALPADS (Oakland Residents Only)	Oakland Public Education Fund Refund (ECCCO) Received in FY 2023-24	2023-24 Measure N Final Approved Allocation (at a 50% split with Measure H)	2022-2023 Measure N Strategic Carryover Amounts for use in FY 2023-24 (Uploaded July 1, 2023)	2022-23 Carryover Allocation (Unspent 2022-23 Funds)	Total Measure N Funding Uploaded (2023-24 Final Approved Measure N Allocation + 2022-23 SCO + 2022-23 Carryover)	Total Actual Expenditures at Close of Fiscal Year 2023-24	2023-24 Measure N Strategic Carryover Amounts for use in FY 2024-25 (To be uploaded July 1, 2024)	Final 2023-24 Carryover Amount (Unspent 2023-24 Funds, not including 23-24 SCO)
215	Madison Park Academy (Upper)	408	\$14,338.50	\$173,400.00		\$123,238.68	\$310,977.18	\$113,354.80		\$197,622.38
232	Coliseum College Preparatory Academy	317		\$134,725.00	\$14,264.11	\$194,651.20	\$343,640.31	\$174,324.90		\$169,315.41
301	Castlemont High School	679		\$288,575.00	\$14,505.11	\$157,926.83	\$461,006.94	\$320,043.67		\$140,963.27
302	Fremont High School	1138		\$483,650.00		\$248,698.12	\$732,348.12	\$543,013.58		\$189,334.54
303	McClvmonds High School	256	\$7,213.25	\$108,800.00	\$14,939.00	\$120,977.35	\$251,929.60	\$170,468.14	\$7,213.25	\$74,248.21
304	Oakland High School	1527	\$20,133.52	\$648,975.00		\$201,757.04	\$870,865.56	\$675,886.28	\$35,866.65	\$159,112.63
305	Oakland Technical High School	1795	\$40,559.81	\$762,875.00	\$126,328.28	\$432,102.01	\$1,361,865.10	\$1,134,435.27	\$70,781.20	\$156,648.63
306	Skyline High School	1579	\$21,992.33	\$671,075.00	\$35,329.58	\$678,229.88	\$1,406,626.79	\$708,744.10	\$193,700.73	\$504,181.96
335	Life Academy of Health and Bioscience MetWest	246		\$104,550.00		\$287,711.55	\$452,820.39	\$117,682.07	\$162,663.41	\$172,474.91
338	High School	188		\$79,900.00		\$127,515.47	\$207,415.47	\$124,857.42	\$49,815.26	\$32,742.79
9121	ARISE High School	396		\$168,300.00		\$7,703.05	\$176,003.05	\$340,370.85		-\$164,367.80
9123	Aspire Lionel Wilson College Preparatory Academy	254		\$107,950.00	\$263,032.96	\$136,532.00	\$507,514.96	\$308,168.86	\$136,532.00	\$62,814.10
9125	Envision Academy of Arts and Technology	192		\$81,600.00	\$1,330.28	\$99,709.40	\$182,639.68	\$142,725.02	\$40,921.97	-\$1,007.31
9126	Leadership Public School Oakland R&D	337		\$143,225.00	\$79,729.18	\$308,684.68	\$531,638.86	\$135,421.35	\$200,000.00	\$196,217.51
9127	Lighthouse Community Charter High School	289		\$122,825.00		\$90,745.34	\$213,570.34	\$252,053.90	\$21,745.34	-\$60,228.90
9129	Oakland Unity High School	339		\$144,075.00		\$64,069.66	\$208,144.66	\$331,175.20		-\$123,030.54

Site #	School Name	2021-22 Highest Attendance Reported	Percentage of Oakland Residents Only*	2023-24 Measure N Final Approved Allocation (at a 50% split with Measure H)	2022-2023 Measure N Strategic Carryover Amounts for use in FY 2023-24 (Uploaded July 1, 2023)	2022-23 Carryover Allocation (Unspent 2022-23 Funds)	Total Measure N Funding Uploaded (2023-24 Final Approved Measure N Allocation + 2022-23 SCO + 2022-23 Carryover)	Total Actual Expenditures at Close of Fiscal Year 2023-24	2023-24 Measure N Strategic Carryover Amounts for use in FY 2024-25 (To be uploaded July 1, 2024)	Final 2023-24 Carryover Amount (Unspent 2023-24 Funds, not including 23-24 SCO)
309	Ralph J. Bunche	64	93.9%	\$25,534.69		\$71,410.39	\$96,945.08	\$40,925.06	\$11,555.39	\$44,464.63
310	Dewey Academy	71	95.2%	\$28,724.28	\$83,901.97	\$120,907.39	\$233,533.64	\$100,474.92		\$13,058.72
313	Oakland Emiliano Zapata Street Academy	76	94.2%	\$30,427.53	\$84,986.65	\$42,632.23	\$158,046.41	\$86,946.14	\$24,930.23	\$46,170.04
330	Sojourner Truth Independent Study	45	94.0%	\$182,532.52	\$260,385.34	\$244,836.07	\$687,753.93	\$176,817.89	\$205,098.57	\$305,837.47
352	Rudsdale Continuation	246	93.7%	\$97,974.53	\$11,109.46	\$122,596.75	\$231,680.74	\$110,863.81	\$45,991.92	\$74,825.01
353	Oakland International High School	309	94.6%	\$124,215.05	\$99,864.80	\$54,030.14	\$278,109.99	\$116,505.08	\$54,030.14	\$107,574.77
TOTAL		11163	\$104,237.41	\$4,713,908.59	\$1,150,265.56	\$3,936,665.23	\$9,905,076.79	\$6,225,258.31	\$1,260,846.06	\$2,418,972.42
COHORT 2 SCHOOLS		IMPLEMENTATION YEAR 7: 2023-24								
Program #	School Name	2022-23 CALPADS (Oakland Residents Only)		2023-24 Measure N Final Approved Allocation (at a 50% split with Measure H)	2022-2023 Measure N Strategic Carryover Amounts for use in FY 2023-24 (Uploaded July 1, 2023)	2022-23 Carryover Allocation (Unspent 2022-23 Funds)	Total Measure N Funding Uploaded (2023-24 Final Approved Measure N Allocation + 2022-23 SCO + 2022-23 Carryover)	Total Actual Expenditures at Close of Fiscal Year 2023-24	2023-24 Measure N Strategic Carryover Amounts for use in FY 2024-25 (To be uploaded July 1, 2024)	Final 2023-24 Carryover Amount (Unspent 2023-24 Funds, not including 23-24 SCO)
9122	Aspire Golden State College Preparatory Academy	246		\$104,550.00		\$226,471.42	\$331,021.42	\$218,970.84	\$113,235.71	-\$1,185.13
9124	East Bay Innovation Academy	209		\$88,825.00	\$90,667.31	\$122,483.30	\$301,975.61	\$215,583.61	\$87,833.30	-\$1,441.30
TOTAL		455		\$193,375.00	\$90,667.31	\$348,954.72	\$632,997.03	\$434,554.45	\$201,069.01	-\$2,626.43
COHORT 3 SCHOOLS		IMPLEMENTATION YEAR 6: 2023-24								
Program #	School	2022-23 CALPADS (Oakland Residents Only)		2023-24 Measure N Final Approved Allocation (at a 50% split with Measure H)	2022-2023 Measure N Strategic Carryover Amounts for use in FY 2023-24 (Uploaded July 1, 2023)	2022-23 Carryover Allocation (Unspent 2022-23 Funds)	Total Measure N Funding Uploaded (2023-24 Final Approved Measure N Allocation + 2022-23 SCO + 2022-23 Carryover)	Total Actual Expenditures at Close of Fiscal Year 2023-24	2023-24 Measure N Strategic Carryover Amounts for use in FY 2024-25 (To be uploaded July 1, 2024)	Final 2023-24 Carryover Amount (Unspent 2023-24 Funds, not including 23-24 SCO)
9128	Oakland School for the Arts	284		\$120,700.00	\$15,638.12	\$73,953.86	\$210,291.98	\$200,569.09		\$9,722.89
TOTAL		284		\$120,700.00	\$15,638.12	\$73,953.86	\$210,291.98	\$200,569.09	\$0.00	\$9,722.89
COHORT 4 SCHOOLS		IMPLEMENTATION YEAR 3: 2023-24								
Program #	School	2022-23 CALPADS (Oakland Residents Only)		2023-24 Measure N Final Approved Allocation (at a 50% split with Measure H)	2022-2023 Measure N Strategic Carryover Amounts for use in FY 2023-24 (Uploaded July 1, 2023)	2022-23 Carryover Allocation (Unspent 2022-23 Funds)	Total Measure N Funding Uploaded (2023-24 Final Approved Measure N Allocation + 2022-23 SCO + 2022-23 Carryover)	Total Actual Expenditures at Close of Fiscal Year 2023-24	2023-24 Measure N Strategic Carryover Amounts for use in FY 2024-25 (To be uploaded July 1, 2024)	Final 2023-24 Carryover Amount (Unspent 2023-24 Funds, not including 23-24 SCO)
9130	Lodestar: A Lighthouse Community Charter Public School	174		\$73,950.00		\$20,227.10	\$94,177.10	\$154,414.10		-\$60,237.00
TOTAL		174		\$73,950.00	\$0.00	\$20,227.10	\$94,177.10	\$154,414.10	\$0.00	-\$60,237.00
ALL SCHOOLS ONLY		Total 2022-23 CALPADS (Oakland Residents Only)	Total Oakland Public Education Fund Refund (ECCCO) Received in FY 2023-24	2023-24 Measure N Final Approved Allocation (at a 50% split with Measure H)	Total 2022-2023 Measure N Strategic Carryover Allocation for use in FY 2023-24 (Uploaded July 1, 2023)	Total 2022-23 Carryover Allocations (Unspent 2022-23 Funds)	Total Measure N Funding Uploaded (2023-24 Final Approved Measure N Allocation + 2022-23 SCO + 2022-23 Carryover)	Total Actual Expenditures at Close of Fiscal Year 2023-24 (Schools Only)	Total 2023-24 Measure N Strategic Carryover Allocations for use in FY 2024-25 (To be uploaded July 1, 2024)	Total 2023-24 Carryover Allocations (Unspent 2023-24 Funds, not including 23-24 SCO) (Schools only)
CUMULATIVE TOTAL		12,076	\$104,237.41	\$5,101,933.59	\$1,256,570.99	\$4,379,800.91	\$10,842,542.90	\$7,014,795.95	\$1,461,915.07	\$2,365,831.88

<p>ALL SCHOOLS & ADMIN 10%</p> <p>CUMULATIVE TOTAL</p>		<p>Total Oakland Public Education Fund Refund (ECCCO) Received in FY 2023-24</p>	<p>2023-24 Measure N Final Approved Allocation <i>(at a 50% split with Measure H) (Schools & Admin 10%)</i></p>	<p>Total 2022-2023 Measure N Strategic Carryover Allocation for use in FY 2023-24 <i>(Uploaded July 1, 2023) (Schools & Admin 10%)</i></p>	<p>Total 2022-23 Carryover Allocations <i>(Unspent 2022-23 Funds) (Schools & Admin 10%)</i></p>	<p>Total Measure N Funding Uploaded <i>(2023-24 Final Approved Measure N Allocation + 2022-23 SCO + 2022-23 Carryover) (Schools & Admin 10%)</i></p>	<p>Total Actual Expenditures at Close of Fiscal Year 2023-24 <i>(Schools & Admin 10%)</i></p>	<p>Total 2023-24 Measure N Strategic Carryover Allocations for us in FY 2024-25 <i>(To be uploaded July 1, 2024) (Schools & Admin 10%)</i></p>	<p>Total 2023-24 Carryover Allocations <i>(Unspent 2023-24 Funds, not including 23-24 SCO) (Schools & Admin 10%)</i></p>
		\$104,237.41	\$5,160,180.88	\$1,256,570.99	\$5,092,830.88	\$11,613,820.16	\$7,772,288.53	\$1,873,040.04	\$1,968,491.59
	Budgeted								
Per Pupil Allocation <i>(based on the revenue available, without using Contingency Funds)</i>	\$43.41								
RESOURCES									
2023-2024 Measure N Allocations_Oakland Residents_OUSD 2023-2024 Measure N Allocations_Oakland Residents_Charters									
2023-2024 FINAL ALLOCATIONS - Measure N & H - OUSD & Charter Sites Allocations Exhibit A Measure H Financial Overview and Allocations									

Fiscal Year 2023-24 *Final*										
Measure H Year 1										
Financial Overview & Allocations										
MEASURE H REVENUE AVAILABLE (Revenue collected - County Collection Fees)				MEASURE H DISBURSEMENT						
Total Measure H Parcel Taxes Revenue Collected		Total County Collection Fees Paid	Final Measure H Revenue Available (Collected Revenue - County Collection Fees)	Final Measure H Revenue Available	90% School Allocations (90% of Final Measure H Revenue Available)	Administrative 10% (10% of Final Measure H Revenue Available)				
\$11,313,012.00		\$199,061.47	\$11,113,950.53	\$11,113,950.53	\$10,002,555.48	\$1,111,395.05				
MEASURE H SCHOOLS & CONTINGENCY FUND (90% of the Final Measure H Revenue Available)				ADMINISTRATIVE 10 PERCENT (10% of the Total Measure H Revenue Available)				ADMIN 10% & CONTINGENCY FUND		
90% School Allocations (90% of the Final Measure H Revenue Available)		Cumulative Total of Final Approved Allocations (All Measure H Schools at 50% split with Measure N)	Amount towards Measure H Contingency Funds - 1st Deposit (Revenue received, but not allocated to schools. Used to fund the 10% Admin 10%)	Final Approved Administrative 10% Allocation* (10% of Total Measure H Revenue Available)	Total Measure H Revenue Uploaded (2023-24 Final Approved Admin 10%)	Total Actual Expenditures at Close of Fiscal Year 2023-24	Total 2023-24 Carryover Amount (Unspent 2023-24 Funds)	Measure N Negative Carryover Amount	Final 2023-24 Carryover Amount (Unspent 2023-24 Funds - MN Negative)	Amount towards Measure H Contingency Funds - 2nd Deposit (Revenue received, but not allocated to schools. Used to fund the 10% Admin 10%)
\$10,002,555.48		\$9,101,933.62	\$4,900,621.86	\$1,111,395.05	\$1,111,395.05	\$474,518.05	\$636,877.00	-\$397,340.29	\$239,536.71	\$397,340.29
MEASURE H FUNDING FORMULA (\$850.00** per pupil, Oakland Residents Only)				MEASURE H CONTINGENCY (RESERVE) FUND OVERVIEW & BALANCE						
<p>OSUD & Charter Schools Take the CALPADS enrollment count (Oakland Residents Only) reported from the prior school year and multiply it by the \$850 per pupil allocation.</p> <p>OSUD Alternative Ed Schools Due to the unique attendance patterns in Alternative Education, schools are funded based on their highest attendance reported from two prior school years, multiplied by the percentage of Oakland Residents Only. The \$850 per pupil allocation (The percentage rate in column D is rounded to the tenth. The allocation in column E is based on the non-rounded percentage rate).</p>				Year of Measure H Term	Fiscal Year	Amount Deposited in the Reserve Fund	Amount withdrawn from the Reserve Fund	Measure H Contingency Fund Balance		
				1	2023-2024	\$5,297,962.15		\$5,297,962.15		
OSUD SCHOOLS				IMPLEMENTATION YEAR 1: 2023-2024						
Site #	School Name	2023-24 CALPADS (Oakland Residents Only)	2023-24 Measure H Allocation (at 50% split with Measure N)	Total Measure H Funding Uploaded (2023-24 Final Approved Allocation at 50% split with Measure N)	Total Actual Expenditures at Close of Fiscal Year 2023-24 (Unspent 2023-24 Funds)	Final 2023-24 Carryover Amount (Unspent 2023-24 Funds)				
215	Madison Park Academy (Upper)	408	\$173,400.00	\$173,400.00	\$103,539.96	\$69,860.04				
232	Conseum College Preparatory Academy	317	\$134,125.00	\$134,125.00	\$124,131.29	\$9,993.71				
301	Castlemont High School	079	\$285,075.00	\$285,075.00	\$157,195.97	\$131,881.03				
302	Fremont High School	1138	\$483,650.00	\$483,650.00	\$430,674.12	\$52,975.88				
303	McLymons High School	296	\$108,800.00	\$108,800.00	\$17,478.37	\$91,321.63				
304	Oakland High School	1527	\$648,975.00	\$648,975.00	\$583,329.00	\$65,646.00				
305	Oakland Technical High School	1795	\$762,875.00	\$762,875.00	\$623,528.07	\$139,046.93				
306	Skyline High School	1579	\$671,075.00	\$671,075.00	\$577,270.30	\$93,804.70				
335	Life Academy of Health and Bioscience	246	\$104,550.00	\$104,550.00	\$98,402.53	\$6,147.47				
338	MetWest High School	188	\$79,900.00	\$79,900.00	\$59,069.75	\$20,830.25				
TOTAL		8133	\$3,456,525.00	\$3,456,525.00	\$2,775,524.08	\$681,000.92				

OUSD ALTERNATIVE ED SCHOOLS		IMPLEMENTATION YEAR 1: 2023-2024							
Site #	School Name	2021-22 Highest Attendance Reported	Percentage of Oakland Residents Only*	2023-24 Measure H Final Approved Allocation (at 50% split with Measure N)	Total Measure H Funding Uploaded (2023-24 Final Approved Allocation at 50% split with Measure N)	Total Actual Expenditures at Close of Fiscal Year 2023-24 (Unspent 2023-24 Funds)	Final 2023-24 Carryover Amount (Unspent 2023-24 Funds)		
309	Ralph J. Bunche	64	93.9%	\$25,534.70	\$25,534.70	\$17,038.41	\$8,496.29		
310	Dewey Academy	71	95.2%	\$28,724.28	\$28,724.28	\$9,771.40	\$18,952.88		
313	Oakland Emiliano Zapata Street Academy	76	94.2%	\$30,427.54	\$30,427.54	\$9,771.80	\$20,655.74		
330	Soljourner Truth Independent Study	457	94.0%	\$182,532.53	\$182,532.53	\$131,157.48	\$51,375.05		
352	Ruddsdale Continuation	246	93.7%	\$97,974.53	\$97,974.53	\$90,718.07	\$7,256.46		
353	Oakland International High School	309	94.6%	\$124,215.05	\$124,215.05	\$112,848.10	\$11,366.95		
TOTAL		1223		\$483,406.62	\$483,406.62	\$371,305.20	\$110,101.30		
CHARTER SCHOOLS		IMPLEMENTATION YEAR 1: 2023-24							
Program #	School Name	2022-23 CALPADS (Oakland Residents Only)		2023-24 Measure H Final Approved Allocation (at 50% split with Measure N)	Total Measure H Funding Uploaded (2023-24 Final Approved Allocation at 50% split with Measure N)	Total Actual Expenditures at Close of Fiscal Year 2023-24 (Unspent 2023-24 Funds)	Overpayments in FY 2023-24 from Measure N (Negatives)	Final 2023-24 Carryover Amount (Unspent 2023-24 Funds)	
9121	ARISE High School	396		\$168,300.00	\$168,300.00		-\$164,367.80	\$3,932.20	
9122	Aspire Golden State College Preparatory Academy	240		\$104,050.00	0	\$88,664.87	-\$1,185.13	\$14,100.00	
9123	Aspire Lionei Wilson College Preparatory Academy	254		\$107,950.00	\$104,550.00	\$88,878.46		\$19,071.54	
9124	East Bay Innovation Academy	209		\$88,825.00	0		-\$1,441.30	\$8,353.70	
9129	Envision Academy of Arts and Technology	192		\$81,600.00	\$107,950.00		-\$1,007.31	\$80,992.69	
9120	Leadership Public School Oakland K&J	337		\$143,225.00	0			\$143,225.00	
9127	Lighthouse Community Charter High School	289		\$122,825.00	\$88,825.00		-\$80,228.90	\$82,996.10	
9128	Oakland School for the Arts	284		\$120,700.00	0	\$78,296.09		\$42,403.91	
					\$81,600.00			0	
					\$143,225.00			0	
					\$122,825.00			0	
					\$120,700.00			0	
9129	Oakland Unity High School	339		\$144,075.00	\$144,075.00		-\$123,030.54	\$21,044.46	
9130	Lodestar: A Lighthouse Community Charter Public School	174		\$73,950.00	\$73,950.00		-\$60,237.00	\$13,713.00	
TOTAL		2720		\$1,156,000.00	\$1,156,000.00	\$255,839.42	-\$411,497.98	\$488,662.60	
ALL SCHOOLS ONLY		Total 2022-23 CALPADS (Oakland Residents Only)		Total 2023-24 Measure H Final Approved Allocations (at 50% split with Measure N)	Total Measure H Funding Uploaded (2023-24 Final Approved Allocation at 50% split with Measure N)	Total Actual Expenditures at Close of Fiscal Year 2023-24 (Unspent 2023-24 Funds)	Total Overpayments in FY 2023-24 from Measure N (Negatives)	Total 2023-24 Carryover Allocations (Unspent 2023-24 Funds) (Schools only)	
CUMULATIVE TOTAL		12,076		\$5,101,933.62	\$5,101,933.62	\$3,402,668.76	-\$411,497.98	\$1,287,766.88	
ALL SCHOOLS & ADMIN 10%				Total 2023-24 Measure H Final Approved Allocations (at Schools & Admin 10%)	Total Measure H Funding Uploaded (2023-24 Final Approved Allocation at 50% split with Measure N) (Schools & Admin 10%)	Total Actual Expenditures at Close of Fiscal Year 2023-24 (Unspent 2023-24 Funds) (Schools & Admin 10%)	Total Overpayments in FY 2023-24 from Measure N (Negatives)	Total 2023-24 Carryover Allocations (Unspent 2023-24 Funds) (Schools & Admin 10%)	
CUMULATIVE TOTAL				\$6,213,328.67	\$6,213,328.67	\$3,877,186.81	-\$808,838.27	\$1,527,303.59	
		**Per Pupil Allocation							
		<i>(based on the revenue available in 2023-24, without using Contingency Funds)</i>							
				\$828.30					
RESOURCES									
2023-2024 Measure N Allocations - Oakland Residents - OUSD									
2023-2024 Measure N Allocations - Oakland Residents - Charters									
2023-2024 FINAL ALLOCATIONS - Measure N & H - OUSD & Charter Sites Allocations Exhibit A									
Measure N Financial Overview and Allocations									
								Rev. 10/10/24	NG

**MEASURE H
CONTINGENCY / RESERVE
FUND
OVERVIEW & BALANCE**

Measure H Contingency Fund is revenue that was not spent during year-1, and shall be held in reserve and maintained as a "Contingency Fund" also known as the "Reserve Fund." The Measure H Commission will allocate money from this Contingency Fund to address any negative financial impact to high schools due to rising overall high school student enrollment count, Measure H revenue shortfalls, or due to the expiration of Measure H's 14-year term (2037).

- The Contingency/Reserve Fund balance for year 1 of Measure H, Fiscal Year 2023-2024, is revenue that was received, but not allocated to schools. Measure H revenue was not used the first half of the school year. Instead, we used the Measure N Contingency Funds to pay for all of the salaries and some expenditures for the 26 schools and the Measure H Admin 10% for the first half of the school year (July-December 2023).
- By spending down the Measure N Contingency Funds first, we were able to offset the costs for Measure H in year-1.
- The unused Measure H funds in 23-24 was used to create the Measure H Contingency/Reserve Fund.

Year of Measure H Term	Fiscal Year	Amount deposited in the Reserve Fund	Amount withdrawn from the Reserve Fund	Reserve Fund Balance	Notes	# of schools served
1	2023-2024	\$5,297,962.15		\$5,297,962.15	Initial Contingency (Reserve) Fund Total for Year 1. Balance as of 6/30/24 Consists of 2 deposits: \$4,900,621.86 + \$397,340.29	26
2	2024-2025					
3	2025-2026					
4	2026-2027					
5	2027-2028					
6	2028-2029					
7	2029-2030					
8	2030-2031					
9	2031-2032					
10	2032-2033					
11	2033-2034					
12	2034-2035					
13	2035-2036					
14	2036-2037					
ESCAPE Object Code: 9790		FINAL Available Balance in the Contingency (Reserve) Fund:			\$5,297,962.15	

