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**OAKLAND UNIFIED  
SCHOOL DISTRICT**  
*Community Schools, Thriving Students*

# Board Cover Memorandum

**To** Board of Education

**From** Kyla Johnson-Trammell, Superintendent  
Lisa Grant-Dawson, Chief Business Officer

**Meeting Date** April 23, 2025

**Subject** Fiscal Systems Audit

**Ask of the Board** To receive for information the District's completed Fiscal Systems Audit as completed by **Eide Bailly**.

**Background** In 2003, the State took over the District after the latter was not able to meet its financial obligations. As part of that takeover, the State authorized a loan of up to \$100 million for the District. The Superintendent of Public Instruction ("SPI") also assumed all of the Board of Education's rights, duties, and powers and appointed an administrator to run the District. The administrator borrowed all \$100 million from the State. A portion of the loan was subsequently refinanced by the sale of California Infrastructure Economic Development Bank bonds ("I-Bank loan") that reduced, but did not eliminate, the State General Fund loan, leading to two loans.

On June 28, 2009, the Board's full rights, duties, and powers were reinstated, with the exception that a trustee was appointed with the ability to stay and rescind any action of the Board that, in the judgment of the trustee, may affect the financial condition of the District. There are certain steps that must be met before the District can regain complete democratic control of the District. Under Education Code section 41320.1, the trustee "shall serve until the school district has adequate fiscal systems and controls in place, the [SPI] has determined that the school district's future compliance with the fiscal plan approved for the school district . . . is probable, and the county superintendent of schools, the [State Superintendent of Public Instruction], and the president of the state board or his or her designee decide to terminate the trustee's appointment." However, even "[a]fter the trustee's period of service," Alameda County Superintendent Castro may retain the ability to stay and rescind any action of the Board until the District's loans are repaid. Education Code section 41320.1 also states, in relevant part, that there needs to be "an audit of its fiscal systems," conducted by an auditor selected from a list established by the Superintendent and the Controller, before OUSD may fully repay its loans.

On December 15, 2021, the Board approved Resolution No. 2021-0163B-Committing Sufficient Funds to Fully Repay State Loan, which “committed” \$21.5 million “from the Base Unrestricted General Fund and/or from the allowable use of any applicable one-time fund and/or one time transfer of expenditures for the exclusive purpose of prepaying one or both of the I-Bank and the State General Fund loans and/or making the debt service payments on the I-Bank and the State General Fund loans.” The I-Bank loan was paid off in January 2023 and the last payment on the State General Fund loan is scheduled for June 2026.

On August 23, 2024, RFP #25-153BS Independent Audit Services for District Fiscal Systems Audit Services for Business Services was released on August 23, 2024 and was awarded to the single respondent, Eide Bailey, to conduct the audit. Eide Bailey has provided the fiscal systems assessments for seven of the nine district’s that have been in receivership for the past 30 years. The contract began in November 2024 and was scheduled for the RFP to be completed by May 2025. The audit was completed one month early in April 2025 and is being presented to the Board for information.

## Discussion

The completion of the Fiscal Systems Audit is not only a major accomplishment and what the District staff believes is an excellent summary of the District’s financial and operational history and includes recommendations for a less tumultuous future. The report also includes recommendations for improved internal controls, but no subsequent conditions hindering the recommendation for release of fiscal oversight. Within the first pages of the 88-page report, the auditor not states the following, *“The purpose of the report is to determine whether sufficient fiscal controls exist for the district to exit receivership. Our firm has determined the district is in its best position in 22 years to do so. It has consistent, quality leadership, can be audited with minimal findings, is competently maintaining its general ledger and budget practices such that the ACOE and an independent certified public accounting firm can readily determine its financial condition, banks with the County treasury, uses the county office of education financial system, reliably reports its student attendance, and does not appear to have self interested Board or Executive leadership.”*

As referenced above, in 2021 when immediate past Board Member Sam Davis and current Board Director Mike Hutchinson sponsored Resolution 2021-0163B, the question was posed by Director Davis about the timing and capacity for the District to conduct this audit and if the District thought it could “pass” the audit. The response provided was that we were not confident in our ability to conduct and pass the audit in 2021 due to the existing areas of focus we were addressing. It was always important for the District to secure control over multiple areas that required precise attention, first. The question was later posed by the County and the Trustee last summer, as we prepared to write the RFP, regarding the District’s capacity to manage this audit in 2024-25 in addition to the current annual audits and other high yield tasks and requirements. The District responded that it was prepared and confident to not only manage the audit, but developed the timeline and the team strategically to do so. This work could only be done through vision,

leadership, teamwork, and executing the requirements in a unified way. The District is sincerely appreciative of the staff members and external agencies and partners for their due diligence in supporting the vision to allow us to reach this imperative goal of true local control.

The District's next steps, which will be completed by the time this agenda posts, is to request that the California Department of Education take the FINAL TWO apportionments of the state loan payment in June 2025; therefore, releasing the District's financial liability one year earlier, as strategized and codified in the 2024-25 Attachment C and Fiscal Sustainability Plan. Subsequent steps to complete the requirements of the statute for the District's full release from receivership are done through the work of the County Superintendent, State Superintendent of Public Instruction, and president of the state board. These updates will be included separately and are highlighted on the District's Second Interim Letter from the Alameda County Office of Education, which is also an item of information on this agenda.

This report will be presented by Caroline Larsen, CPA, MBA and Partner, Eide Bailly, LLP

**Fiscal Impact**

None as it relates to the submission of the report.

**Attachment(s)**

Eide Bailly - Oakland Unified School District Fiscal Systems Audit – April 2025  
Eide Bailly – Fiscal Systems Audit Presentation





April 10, 2025

President of Governing Board  
Oakland Unified School District  
1011 Union Street  
Oakland, CA 94607

As contracted October 31, 2024, our firm performed a non-attest function in compliance with Education Code 41320.1(a)(4) for the purpose of determining the strength of the fiscal systems of the Oakland Unified School District. This report is presented to satisfy this requirement.

We were not engaged to, and did not, perform a financial audit, the objective of which would be to express an opinion on the district's specified records, accounts, or items. Accordingly, our firm does not express such an opinion. Had our firm performed additional procedures, other matters may have come to our attention. These matters would have been reported to you.

However, our firm did perform certain procedures that resulted in internal control findings for the fiscal system. These findings are included in the following report.

Due to the gravity of Oakland's financial condition and the timeliness needed to address sufficient improvements to the district's general fund, the major preliminary multi-year projection 2024-25 through 2027-28 was provided to the Fiscal Oversight Trustee, the Alameda County Office of Education Business Leadership, and the Leadership of the Oakland Unified School District via email on March 16, 2025. County leadership, district leadership, the Trustee, and I met on March 27, 2025, to discuss.

This report is intended solely for use by the district and should not be used by anyone who has not agreed to the procedures and assumed responsibility for the sufficiency of the procedures for their purposes.

Respectfully,

A handwritten signature in blue ink, appearing to read "Caroline A. Larson".

Caroline A. Larson, CPA  
Partner

## EXECUTIVE SUMMARY

In the 1990's, Oakland Unified School District's low student achievement, overcrowded schools, and less than welcoming, safe physical spaces, created an environment whereby small school solutions and educational competition came into being. By 2004, Oakland USD authorized twenty charters and by the end of the decade, encouraged by educational policymakers, opened 50 new schools. An activist community at heart, Oakland Unified School District, embraced the change, creating decentralized operational and decision-making practices to serve students at over 80 sites.

By the early 2000's, overexpansion of the number of school sites, decentralized decision-making, decline in overall city-wide student enrollment, and charter competition, created new challenges. Ultimately, these challenges, when combined with poor business practices, such as not banking with the County treasury, not utilizing the Alameda County Office of Education financial system, not having a reliable student information system, and continuing to operate with the same or greater costs despite the loss in attendance revenue, resulted in the need for a state apportionment loan when the district could not meet its operational obligations.

The district has been under state receivership since 2003, under Senate Bill (SB) 39 (Chapter 14/2003), which included an emergency appropriation of \$100 million, the largest loan in history, to avert fiscal insolvency.

As of September 2018, to provide unprecedented additional financial support that did not require repayment, the State Legislature and Governor passed AB 1840 which provided three years of relief funding, totaling \$39 million. AB 1840 includes a partnership with the Alameda County Office of Education (ACOE), State Superintendent of Public Instruction, State Board of Education (SBE), Fiscal Crisis and Management Assistance Team (FCMAT), Department of Finance (DOF), and State Legislature.

The purpose of the report is to determine whether sufficient fiscal controls exist for the district to exit receivership. Our firm has determined the district is in its best position in 22 years to do so. It has consistent, quality leadership, can be audited with minimal findings, is competently maintaining its general ledger and budget practices such that the ACOE and an independent certified public accounting firm can readily determine its financial condition, banks with the County treasury, uses the county office of education financial system, reliably reports its student attendance, and does not appear to have self-interested Board or Executive leadership. The district does not provide benefits beyond active employee service, employee retirement incentives, or any grandfathered agreements. The district has not entered unsecured long-term debt for facilities and passes general obligation bonds to support its sites. All of these are improvements to past practice and reducing risk.

The district has demonstrated its ability to form effective committees, actively engage with various stakeholders, provide plans within legal confines, and cogently express solutions to its Governing Board. Unfortunately, the progress ends here. Our firm has determined the following action is needed based on the 2024-25 Second Interim Report:

- \$72.5 million of revenue enhancements or reductions in expenses in 2025-26, ongoing as of July 1, 2025,
- \$17 million additional revenue enhancements or reductions in expenses in 2026-27, ongoing as of July 1, 2026, and

- \$9 million additional revenue enhancements or reductions in expenses in 2027-28, ongoing as of July 1, 2027.
- These reductions do not include accommodating for mandated increases to any program, unexpected events, employee compensation enhancements, program innovations, or inflation.

It is unclear whether the district can or will take sufficient action to avert additional outside intervention. For that reason, our firm foresees that the district is unlikely to meet its obligations within the next 12 to 24 months.

As a result, this report enumerates the major factors that are in place to reduce risk, and to encourage the district to reconsider its model of serving students in small settings, compete more effectively with other educational alternatives, and focus on improving student attendance. Graphs and charts are provided at the end of the document to emphasize the points.

## **BACKGROUND: DISTRICT OVERVIEW**

The district is in the City of Oakland, California, on the east side of the San Francisco Bay approximately seven miles from San Francisco. The district's boundaries also include small portions of the neighboring Cities of Emeryville and Alameda. The district encompasses approximately 53.8 square miles, including a diverse economy of industry, services, health care, retail, and other commercial activity.<sup>1</sup>

The City of Oakland experienced an average population growth of 27,000 people per decade throughout the last century, tallying an estimated population of 433,544, as of 2025.<sup>2</sup> Oakland Unified School District student enrollment, certified by the California Department of Education, February 2025, stands at 33,835, with an average of 81% of students qualifying under the federal free & reduced lunch program, as English Language Learners, and Foster Youth. The current enrollment represents a loss of almost 40% of its students from a high of 54,000 in the late 1990's.

In the mid-nineteenth century, to serve its growing population, Oakland's first school opened in the 1850s in a rented room at Second and Washington Streets. A 1915 Board of Education guide to Oakland schools included 46 schools, many of which are still open today.<sup>3</sup>

The district unified in 1952, combining then-existing high school and elementary school districts. Data published by the California Department of Education indicates the district currently operates 80 schools:

- forty-seven elementary schools serving grades K-5,
- eleven middle schools serving grades 6-8,
- five elementary/middle schools serving grades K-8,
- seven comprehensive senior high schools serving grades 9-12,
- three middle/high schools serving grades 6-12,
- one alternative middle/high school serving grades 6-12, and

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<sup>1</sup> OUSD Official Statement for General Obligation Bond Issuance, 11/22/23

<sup>2</sup> Historical Census Statistics on Population Totals by Race, 1790 to 1990... census.gov

<sup>3</sup> School directory, Oakland, Cal. 1915–16. Oakland school directory. Oakland Tribune Print. Retrieved September 13, 2016. They include Allendale, Claremont, Cleveland, Dewey, Elmhurst, Emerson, Franklin, Frick, Fruitvale, Lincoln, Manzanita, McClymonds, Melrose, Peralta, Piedmont, Prescott, Sequoia, Fremont High, Oakland High, and Oakland Tech.

- six alternative high school programs.

As of 2024-25, February 2025 CDE certification of the Principal Apportionment, Alameda County Office of Education authorized 9 charter schools and the state Board of Education authorized one with the Oakland Unified School District as the sponsor. The Oakland Unified School District (OUSD) has authorized 28 charter schools within the city that it must oversee.

The district operates under the jurisdiction of the Alameda County Superintendent of Schools. The district is governed by a Board of Education consisting of seven members, down from ten, in 2003. The Board members are elected by Trustee Area to four-year terms in staggered years. The Superintendent acts as the chief executive officer of the district. Dr. Kyla Johnson-Trammell has served as Superintendent since July 2017.<sup>4</sup>

The district has an Executive Cabinet whereby many of the leaders are Oakland residents, attended Oakland schools, and were Oakland USD teachers and or administrators prior to holding senior leadership positions.

### **OAKLAND'S SMALL SCHOOL JOURNEY**

“The initial problem started three decades ago, schools in the East Oakland flatlands were bursting with students. Hundreds of students over capacity, Oakland schools implemented year-round calendars, with roving units of children and their teachers occupying a set of classrooms for a few months before they’d go on a three-week break and another group of students would come in to have school. Bathrooms were dirty, and trash cans overflowed because janitors couldn’t clean quickly enough. Outdoor space for recreation was limited because the yards were filled with portable classrooms.”<sup>5</sup>

“In 1999, Manzanita Elementary had 950 students, Garfield Elementary had 1,025, Jefferson Elementary on 40th Avenue had 1,064, and Hawthorne Elementary on 28th Avenue had 1,431. Median enrollment in elementary schools in the Oakland Hills was at 315, compared with 815 in the flatlands, according to a Stanford University report. On the Academic Performance Index, a now-defunct state evaluation metric, elementary schools in the hills had a median score of 10 (the highest ranking), compared with a 2.5 median ranking for schools in the flatlands.”<sup>6</sup>

“Hundreds of other parents and community members became a part of a movement, demanding better schools for their children. Oakland Community Organizations and the Bay Area Coalition for Equitable Schools, now called Faith in Action East Bay and the National Equity Project, respectively, began organizing families in the flatlands to advocate for smaller schools where their children would get more attention, where they’d have real relationships with their teachers and principal and would have

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<sup>4</sup> OUSD Official Statement for General Obligation Bond Issuance, 11/22/23

<sup>5</sup> McBride, Ashley, “The small schools’ movement remade Oakland education. Is this the end 25 years later, OUSD leaders are again facing the critical question: Just how big should a school be?” *Oaklandside*. Dec. 11, 2024.

<sup>6</sup> McBride, Ashley, “The small schools’ movement remade Oakland education. Is this the end 25 years later, OUSD leaders are again facing the critical question: Just how big should a school be?” *Oaklandside*. Dec. 11, 2024.



permanent classrooms. These factors, they felt, would lead to better academic outcomes for their kids. These were the tenets of what would become the small school's movement.”<sup>7</sup>

In the 2000s, Oakland opened 50 new schools, buoyed by \$15.7 million from the Bill and Melinda Gates Foundation.<sup>8</sup>

“The autonomy was crucial to the success of these new schools, said a teacher at Manzanita Elementary and who served as the founding principal of ASCEND, which opened in 2001. Under the policy, the new schools had the freedom in how they allocated their funding, hiring teachers and staff, flexibility in the length of the school day, and freedom to choose the curriculum.”<sup>9</sup>

Forty-nine new small autonomous schools were opened between 2000 and 2009. The Stanford University evaluation found that, between 2003 and 2008, small schools at the elementary and high school levels were more productive than the older, larger schools. Middle schools were on par with each other in reading, and the newer middle schools were less productive in math, but researchers noted the new middle schools were evaluated based on only two years of data. The report recommended that OUSD continue to support small schools and look to them for innovation.<sup>10</sup>

While Oakland's results may have been promising, the small schools movement elsewhere did not produce marked improvement. In a 2009 letter evaluating his work, Bill Gates acknowledged that “many of the small schools that we invested in did not improve students' achievement in any significant way. These tended to be the schools that did not take radical steps to change the culture, such as allowing the principal to pick the team of teachers or change the curriculum. We had less success trying to change an existing school than helping to create a new school.”<sup>11</sup>

Other school reform experts have concluded the effort had broadly mixed results and that its flaws were in the implementation, not necessarily the idea itself.<sup>12</sup>

Simply creating smaller schools wasn't a silver bullet. Many of the campuses still struggled with high staff turnover, which makes it difficult for students and teachers to bond with each other. “It becomes difficult to argue a level of personalization when kids are learning with new adults year after year after

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<sup>7</sup> McBride, Ashley, “The small schools' movement remade Oakland education. Is this the end 25 years later, OUSD leaders are again facing the critical question: Just how big should a school be?” *Oaklandside*. Dec. 11, 2024.

<sup>8</sup> Ash Vasudeva, Linda Darling-Hammond, Stephen Newton & Kenneth Montgomery & the School Redesign Network at Stanford University. *Oakland Unified School District New Small Schools Initiative Evaluation*. 2009

<sup>9</sup> McBride, Ashley, “The small schools' movement remade Oakland education. Is this the end 25 years later, OUSD leaders are again facing the critical question: Just how big should a school be?” *Oaklandside*. Dec. 11, 2024.

<sup>10</sup> Ash Vasudeva, Linda Darling-Hammond, Stephen Newton & Kenneth Montgomery & the School Redesign Network at Stanford University. *Oakland Unified School District New Small Schools Initiative Evaluation*. 2009

<sup>11</sup> McBride, Ashley, “The small schools' movement remade Oakland education. Is this the end 25 years later, OUSD leaders are again facing the critical question: Just how big should a school be?” *Oaklandside*. Dec. 11, 2024.

<sup>12</sup> McBride, Ashley, “The small schools' movement remade Oakland education. Is this the end 25 years later, OUSD leaders are again facing the critical question: Just how big should a school be?” *Oaklandside*. Dec. 11, 2024.

year. We cannot underestimate the impact of teacher retention on small schools,” said the executive director of the National Equity Project, then Bay Area Coalition for Equitable Schools, in 2009.<sup>13</sup>

“What eventually killed the small schools movement was the state takeover in 2003 and the 2009 recession. Receivership meant there were constant changes in district leadership and a revolving band of state administrators leading the district. Combined with concern from the teachers’ union over work hours, support eroded for the autonomous schools.”<sup>14</sup>

“The financial crisis in 2009 meant that OUSD had to lay off teachers en masse, decimating the newer small schools that had less-experienced teachers. The layoffs prompted some of those schools to petition for charter status.”<sup>15</sup>

Around that time, the start-up money from Gates was gone, and the foundation had turned its attention to teacher effectiveness.<sup>16</sup>

## **DISTRICT FINANCIAL HISTORY**

The district has been under state receivership since 2003, when the governor approved Senate Bill (SB) 39 (Chapter 14/2003), which included an emergency appropriation of \$100 million to avert fiscal insolvency. The district drew all \$100 million of the authorized funds. This loan was, and is, the largest State Apportionment Loan in California history, with a repayment plan to the State of 20 years, with 1.778% interest. The loan payments, both principal and interest, have approximated \$6 million per year.<sup>17</sup> The final two payments of \$2.1 million each, are scheduled for the 2024-25 and 2025-26 fiscal years.<sup>18</sup>

The main causes for the need for a loan were insufficient cash to fund operations due to inadequate administration of: 1) a district with enrollment flight due to authorizing 20 charters,<sup>19</sup> 2) banking outside the county treasury, 3) utilizing financial system software that was off-line from the County Office of Education, 4) rapidly opening nine new schools at the beginning of a small school movement, and 5) not attending to financial details.

All legal rights, duties, and powers of the district’s governing board were suspended, and the Superintendent was terminated. Not until June 28, 2009, when the state-appointed administrator completed their work, did local governance return. A trustee/county administrator has since been assigned to monitor and review the district’s operations.<sup>20</sup>

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<sup>13</sup> McBride, Ashley, “The small schools’ movement remade Oakland education. Is this the end 25 years later, OUSD leaders are again facing the critical question: Just how big should a school be?” *Oaklandside*. Dec. 11, 2024.

<sup>14</sup> McBride, Ashley, “The small schools’ movement remade Oakland education. Is this the end 25 years later, OUSD leaders are again facing the critical question: Just how big should a school be?” *Oaklandside*. Dec. 11, 2024.

<sup>15</sup> McBride, Ashley, “The small schools’ movement remade Oakland education. Is this the end 25 years later, OUSD leaders are again facing the critical question: Just how big should a school be?” *Oaklandside*. Dec. 11, 2024.

<sup>16</sup> McBride, Ashley, “The small schools’ movement remade Oakland education. Is this the end 25 years later, OUSD leaders are again facing the critical question: Just how big should a school be?” *Oaklandside*. Dec. 11, 2024.

<sup>17</sup> OUSD External Audit Reports, Vavrinek, Trine & Day, & Co., LLP and Eide Bailly, LLP

<sup>18</sup> OUSD External Audit Report, Eide Bailly, LLP, for the year ending June 30, 2024.

<sup>19</sup> CDE Principal Apportionment, Period 2, 2004-05.

<sup>20</sup> Fiscal Crisis Management & Assistance Team, Recruitment document for OUSD Trustee, 2021.

The trustee monitors and reviews the operations of the district and may stay or rescind an action of the governing board of the district that, in the judgement of the trustee, may affect the financial condition of the school district. The ideal trustee analyses financial and related data; recognizes adequate fiscal systems, processes, and internal controls; engages with the district's governing board and leadership team through regular, authentic verbal and written communication; attends meetings of the governing board; informs the county superintendent of critical issues; and assists in related matters regarding the district's continuing recovery and solvency, all with a focus on sustainability, maintaining local governance, and full repayment of the emergency appropriation.<sup>21</sup>

## **AB 1840**

To help OUSD achieve long-term fiscal stability, the State Legislature and Governor passed AB 1840 which provided three years of relief funding. Assembly Bill 1840 passed the legislature on August 31, 2018, as a budget trailer bill and became effective on September 17, 2018.<sup>22</sup>

The legislative intent was to support OUSD to address its deficit and ensure resources necessary to serve Oakland students. It also provided additional time and space for implementing strong fiscal controls and efficiencies. The process outlined in AB 1840 includes a partnership with the Alameda County Office of Education (ACOE), State Superintendent of Public Instruction, State Board of Education (SBE), Fiscal Crisis and Management Assistance Team (FCMAT), Department of Finance (DOF), and State Legislature.<sup>23</sup>

Assembly Bill 1840 changed the former state-centric system to be more consistent with the principles of local control. Several duties formerly assigned to the State Superintendent of Public Instruction (SPI) are now assigned to the County Superintendent of Schools, with the concurrence of the SPI and the president of the State Board of Education. Although AB 1840 does not change the definition of or criteria for fiscal insolvency, it does change the structure for administering fiscally insolvent districts once a state emergency appropriation has been made.<sup>24</sup>

Prior to AB 1840, administrators and trustees assigned to districts because of an emergency appropriation were referred to as state administrators and state trustees. After AB 1840, the new titles are county administrator and county trustee. Because of AB 1840, the county trustee at OUSD will serve under the direction and supervision of the Alameda County Superintendent of Schools (ACOE).

## **SIGNIFICANT RECENT EVENTS**

### **July 2017**

Dr. Kyla Johnson-Trammell began her service to the present time, providing the longest Superintendent commitment to the district in decades as the Oakland Unified School District Superintendent. Ms. Johnson-Trammell inherited all the issues that lead to present day. Superintendent Johnson-Trammell is scheduled to conclude her service June 30, 2027.

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<sup>21</sup> Fiscal Crisis Management & Assistance Team, Recruitment document for OUSD Trustee, 2021.

<sup>22</sup> Fiscal Crisis Management & Assistance Team letter dated March 1, 2021, regarding FCMAT's responsibilities related to the Oakland USD. Inglewood and Oakland received this unprecedented assistance under the AB 1840 legislation. See full Education Code requirements in the Appendix.

<sup>23</sup> Alameda County Office of Education flyer, presented to the OUSD Board on October 24, 2018.

<sup>24</sup> Fiscal Crisis Management & Assistance Team letter dated March 2, 2020, regarding FCMAT's responsibilities related to the Inglewood USD.

## **August 2018**

Assembly Bill 1840 passed the legislature on August 31, 2018, as a budget trailer bill and became effective on September 17, 2018., offering unprecedented financial assistance to Oakland and Inglewood Unified School Districts, which totaled a \$39 million augmentation of apportionment for each district, dependent upon the districts implementing specific actionable events codified in Education Code 42160 - 42163.<sup>25</sup> The resulting Education Code is available in appendix one of this report.

## **2019 Oakland Teacher Strike**

Teachers went on strike for seven days, beginning on February 21, 2019, for fully funded public education, higher wages, and smaller class size.

On March 3, 2019, Oakland Education Association teachers voted to authorize a new contract to implement an estimated, effective 11 percent increase in teachers' salary for the next four years, plus a 3 percent bonus to account for losses during the strike. The agreement demanded to decrease class size, hold off school closures for five months, and have the district vote on whether to push the state for a moratorium of charter schools.<sup>26</sup>

## **2019 Grand Jury Report**

Alameda County released a grand jury report on June 21, 2019, which detailed allegations of poor management and oversight as well as a problematic administrative culture and detailed eleven findings and ten recommendations to address these issues. The report summary of findings is available in appendix two of this report.

## **2020 Worldwide Pandemic**

On March 19, 2020, California Governor Gavin Newsom issued a statewide stay-at-home order to slow the spread of COVID-19 virus, instructing residents to only leave their homes when necessary and shutting down all but essential businesses. As a benefit to school districts, the state adjusted student attendance calculations to accommodate for higher-than-normal student absences as part of the local control funding calculations from fiscal years, 2019-2020 through 2023-24. The federal government, via the CDE, authorized over 20 separate streams of funding to augment general fund, childcare, and child nutrition operations, most of which expired by September 30, 2024.

## **April 2020**

Ms. Lisa Grant-Dawson began her service to the present time as Oakland Unified School District Chief Business Officer after much turnover of Chief Business Official position. Ms. Grant-Dawson is scheduled to conclude her service June 30, 2026.

## **February 2021**

On February 24, 2021, the District adopted its three-year Fiscal Sustainability Plan (the "Fiscal Sustainability Plan") as a new plan and successor to the Fiscal Vitality Plan. The Fiscal Sustainability Plan identifies five areas that the district needs to prioritize to continue its path to fiscal sustainability. These

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<sup>25</sup> Fiscal Crisis Management & Assistance Team letter dated March 2, 2020, regarding FCMAT's responsibilities related to the Inglewood USD. Inglewood and Oakland received this unprecedented assistance under the AB 1840 legislation. See full Education Code requirements in the Appendix.

<sup>26</sup> Harrison, Theresa (March 4, 2019). "Oakland School Board Cuts \$20.2 Million from Budget, Including 100 Jobs". Edsource. Harrington, Theresa (March 3, 2019). "After seven-day strike, Oakland teachers approve new contract". Edsource.

five areas consist of: (i) Budget and Operational Practices; (ii) Budget Development and Stakeholder Engagement; (iii) School Quality and Enrollment; (iv) Use of Restricted Resources; and (v) Ability to Make Difficult Decisions. Pursuant to the Fiscal Sustainability Plan, the Superintendent will annually (i) develop specific actions for each priority; (ii) ensure that actions are implemented; and (iii) provide a summary of which actions were fully implemented, partially implemented, and not implemented.

### **July 2021**

Ms. Luz Cázares began her service to the present time as County Trustee.

OUSD schools re-opened amidst lingering pandemic mental and physical health issues.

### **2022 Oakland Hunger Strike**

An Oakland educator and an administrator did not eat for almost three weeks in February 2022 in protest of Governing Board action to close and/or consolidate OUSD schools. Other hunger strikes and protests undertaken by students, parents, teachers, staff, and other community members, influenced the Governing Board to overturn its January 2022 action to consolidate/close schools in January 2023.<sup>27</sup>

### **March 2023**

On March 31, 2023, FCMAT delivered a letter to the Director of the State Department of Finance, the Chair of the State Assembly Committee on Budget, and its Committee Members, and the Chair of the State Senate Committee on Budget and Fiscal Review and its Committee Members regarding the District, in accordance with FCMAT's responsibilities under AB 181. The First AB 181 Letter provides FCMAT's findings regarding the district's achievement of the requirements outlined in AB 181, as codified in Sections 42162(a) and (c) of the Education Code. FCMAT noted that, with respect to the requirements set out in Section 42162(a) of the Education Code, the District: (1) failed to implement its Fiscal Sustainability Plan, (2) rescinded the Board of Education's previous decision to close or consolidate schools, (3) failed to update its Master Facilities Plan and (4) received an audit report that notes material weaknesses in the district's internal controls. FCMAT noted the district achieved some but not all the requirements set out in Section 42162(c) of the Education Code. FCMAT recommended that the district: (1) create and carry out measurable corrective actions with respect to streamlining operations, increasing efficiency, and providing better services to students, based on reports provided by third-party evaluators and (2) complete and implement multiyear, fiscally solvent budgets and budget plans, resulting in part in positive certifications on the district's interim budget reports.<sup>28</sup>

### **2023 Oakland Teacher Strike**

Teachers went on strike again in May 2023, citing pay and social issues as the reasons. The strike lasted seven days and focused on concerns such as increased compensation for teachers, nurses, social workers, psychologists, librarians, and other staff, as well as funding for staffing positions and other services for black students and students from disadvantaged backgrounds.

The outcome of the strike resulted in a 10% raise, retroactive to November 1, 2022,<sup>29</sup> with first year teaching salaries improving from \$52,905 to \$62,696, effective July 1, 2023,<sup>30</sup> a \$5,000 one-time

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<sup>27</sup>McBride, Ashley. "A Year After Oakland Educators went on hunger strike, was the protest successful?" *The Oaklandside*, February 22, 2023.

<sup>28</sup> OUSD Official Statement for General Obligation Bond Issuance, 11/22/23

<sup>29</sup> Martin, Courtney, "Teachers are striking for more than just pay raises," *Vox*, July 16, 2023

<sup>30</sup> McBride, Ashley. "Strike Over: Oakland teachers union reaches agreement with OUSD" *The Oaklandside*, May 15, 2023.

payment, commitments to hiring more counselors, nurses, and teacher-librarians, with more decision-making power to teachers and parents in certain schools. Teachers can also reach a maximum salary of \$109,878 after 24 years, whereas previously it took 32 years to reach a maximum salary of \$98,980.<sup>31</sup>

## **EIDE BAILLY'S EXPERIENCE IN UNDERSTANDING DISTRICTS IN FISCAL DISTRESS**

Since inception in 1983 of our firm's public school consulting practice, our group has been involved with clients at various stages of fiscal distress. Our team has been one of many entities that help school districts with implementing best practice, separate and apart from our external audit function.

Our team of Certified Public Accountants works throughout the State with clients to avoid State apportionment loans, to navigate a process after receipt of apportionment loans, and has participated in writing a report such as this one for West Contra Costa Unified School District and Emeryville School District when they exited the process in 2011 and most recently for the Vallejo Unified School District in 2023.

We view LEAs from a unique, independent perspective, finding the common ground between over 200 California Public Schools observed and enjoying the differences that make each unique. The team compiling this report has over 25+ years in the industry with a multitude of entities, including charter schools, county offices of education, Special Education Local Plan Areas (SELPAs), Joint Power Authorities (JPA's), non-profits and community colleges.

Our objective is to list the most compelling risk factors such that Oakland Unified School District may quickly recognize the risks themselves, identify what the district is doing correctly and the areas for improvement in a priority order.

To remain vital and relevant, every organization should be in a perpetual mode of continuous learning and growing. However, having too many goals and objectives can be overwhelming. By narrowing the focus to the critical and essential, we hope this report can be a guide for many years to come.

## **IDENTIFYING AND LOWERING THE RISK OF FISCAL DISTRESS**

In general terms, the Oakland Unified School District is likely to be experiencing its best moment to exit receivership, due to:

- Consistent leadership of one Superintendent for eight years.
- A Superintendent that has prioritized the goal of local control for the district.
- A "no excuses" tone at the top.
- Consistent leadership of one Chief Business Official for over five years.
- Consistent leadership of the Chief Accounting job since 2019, by someone who has worked in the accounting department since 2008.
- A high degree of self-awareness at the Executive Cabinet level, with a deep understanding of the macro and micro issues of the district, demonstrated with continued stamina to pursue excellence.
- Depth of high-level leadership talent across the various district disciplines.

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<sup>31</sup> McBride, Ashley. "Strike Over: Oakland teachers union reaches agreement with OUSD" *The Oaklandside*, May 15, 2023.

- Continued improvement in accounting and business office practices as evidenced by external audits and oversight.
- Demonstrated leadership to implement and maintain the framework for mitigating extreme fiscal risk as shown in the table below.
- The ability to be audited, to respond to audits, and to provide access to district transactions such that a Certified Public Accounting firm and the County Office of Education can quickly assess the district's financial condition.

This report identifies the factors Oakland Unified School District is doing correctly so that these vital supports are maintained. The organization needs to be vigilant during the transitions of the Superintendent and Chief Business Official as turnover of leadership can be a risk factor for decline in district financial performance.<sup>32</sup>

#### **EIDE BAILLY DEVELOPED FRAMEWORK FOR MITIGATING EXTREME FINANCIAL RISK**

Following best practices lowers the risk for jeopardizing tax dollars and/or local control. Listed below are the highest priority items that Oakland has addressed and needs to maintain. All other recommendations provided to the district over the years are subcategories of these broad categories.

<b>Action Item</b>	<b>Notes</b>
Actions of Board members, administration and / or employees are absent of self-interest and / or criminal intent.	Although financial self-interest and personal gain may not be at play in the district, the result of the Board not timely addressing the recommendations of staff, and following guidance from the Trustee, Alameda County Office of Education, and Fiscal Crisis Management & Assistance Team (FCMAT), has resulted in excessive amount of administrative time and vendor resources devoted to revisiting the fiscal needs of the district, such that an apportionment loan is likely needed within the next school year.
Actions of vendors are absent of self-interest and / or criminal intent.	Although vendor financial self-interest and personal gain may not be at play in the district, the district could benefit from consolidation of needs in its relationship with vendors from every type of purchase/contract from facilities to education.
District uses the County Treasury for banking services.	By being connected to the Alameda County Office of Education banking system, the district minimizes the risk of loss of accountability of funds and enables outside agencies to provide the required oversight and effectively audit. Utilizing the County treasury for banking also reduces the number of district staff needed to perform administrative functions.
District uses the County Office of Education financial services software to report financial	By being connected to the Alameda County Office of Education financial system, the district minimizes the risk of loss of accountability of funds and enables

<sup>32</sup> The Superintendent's term of service is scheduled to end June 30, 2027, and the Chief Business Official may leave at the end of her current contract, June 30, 2026.

information for actuals, budget, and encumbrances.	outside agencies to provide the required oversight and effectively audit. Utilizing the ACOE financial system also reduces the number of district staff needed to perform administrative functions.
District uses all the available modules within the County Office of Education financial information system for position control, payroll, retirement and tax reporting, cash collections, fixed assets, and vendor payments.	By being connected to the Alameda County Office of Education financial system, the district minimizes the risk of loss of accountability of funds and enables outside agencies to provide the required oversight and effectively audit. Utilizing the ACOE financial system also reduces the number of district staff needed to perform administrative functions.
District televises Governing Board meetings, conforms to the requirements of the law as it pertains to open meetings, and posts minutes and recordings within two weeks of the live event.	By televising meetings, the district enables outside agencies/stakeholders to be involved, provide the required oversight, and effectively audit, through the observation of district practices. It also permits outside agency/stakeholder access that may not otherwise be available.
District offers a Board agenda that increases community understanding of issues by writing narratives that describe the compliance being addressed and how the district is conforming to the requirement which includes the financial, educational, and administrative impact.	By providing detailed agenda items, the district enables outside agencies/stakeholders to be involved, provide the required oversight, and effectively audit, through observation of practices. It also permits outside agency/stakeholder access that may not otherwise be available. Specific reformations to improve this process are mentioned later in this report.
District uses reputable, sustainable software vendors for student information systems.	The district is paid for most of its operational funds via the California Department of Education Principal Apportionment Data Collection (PADC) and CALPADS systems. The first step toward reporting correctly to the CDE is having a reliable vendor that has a large state-wide presence and a familiarity with the student attendance rules and laws of California. The district has implemented such a system.
District does not issue non-voter approved debt such as Bond Anticipation Notes (BANs), Certificates of Participation (COPs) and capital leases.	The district's long-term debt, the General Obligation Bonds approved by the voters, is secured by property taxes. Non-voter approved debt relies on the operational funds of the district. In other words, debt service on non-voter approved debt comes from the educational funds of the district. The district has not issued non-voter approved debt.
District does not provide life-time health benefits to retired personnel.	The district does not offer post-retirement health benefits, which eliminates a large cost to the district, such that the district can direct resources to students and active staff. On a different, but related note, the district has not offered a retirement incentive but is considering one currently. No compelling need exists to pay



	employees to leave the district when other methods are available to organize staff size. It is not recommended for the district to enter into such an agreement.
District evaluates the financial impact of all passages of its collective bargaining contracts and continuously reviews and updates to cost contain the agreements during the bargaining process.	The district has improved upon its transparency processes and compliance with AB 1200 disclosures to the benefit of oversight agencies. The district needs to address student attendance and its operational costs so that it can prioritize improvement to active employee compensation as part of the long -term fiscal plan. Labor peace and regular, modest increases to the salary schedule, that are aligned with competing education employers, positively impacts student attendance, which is the key factor in revenue generation. Labor peace can contribute to the retention of high-quality staff talent and the ability to concentrate on the educational program. All these factors interrelate and can either spiral positively upward or negatively downward.

The district has demonstrated its ability to form effective committees, actively engage with various stakeholders, provide plans within legal confines, and cogently express solutions to its Governing Board. These efforts are high investments of staff and vendor time. In many cases, doubling their work week and costing the district to engage in specialized vendor services.

When a Board is presented with consistent and detailed fiscal solutions, under the cover of State, County and FCMAT protection for the past eight years, it is uncertain what more incentive is needed to act with fiscal responsibility. No remedy exists for Board inactivity; not all priorities can be funded, stakeholders are aware of the limitations. Limited funding for public education is the norm; Oakland Unified School District is being asked to operationally perform within the California public education norm.

The inability of a Board to act is not reason alone to reject exiting state receivership. However, when it appears the district may require another apportionment loan due to insufficient operational cash being a likely future occurrence, as early as the next fiscal year, the point becomes moot.

Below is a succinct summary of the initiatives that current staff are aware of and have been addressing amidst the backdrop of the district needing the “2018 financial bailout” of an additional \$39 million, two labor strikes, a world-wide pandemic, and providing basic safety and security for students.

- Consolidating/closing schools while under the current rules of fiscal distress with a plan to sell, lease, or repurpose sites in accordance with the law.<sup>33</sup>

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<sup>33</sup> Please see the *California Best Practice Guide for Closing Schools*, August 2024 and the April 11, 2023, California Attorney General letter to School Districts regarding Guidance and Best Practices for School Closure as part of the Appendix to this report.

- Increasing student attendance by 5% in every setting that is currently below the district average.<sup>34</sup>
- Actively attracting students to return from charters through enhanced educational and support offerings as well as upgrading facilities to provide a welcoming environment.
- Retaining students as they transition from elementary grade 5 to middle school grade 6.
- Centralizing all activities that can be consolidated such that the district receives value for its efforts through economies of scale in education, talent, and administration. The district operates like a vast metropolis, requiring talent and investment at every location. The district's student population is less than 10% the size of the largest district in the State, yet it operates in a decentralized manner of an entity of that magnitude.

The district continues to dilute its human talent, financial, and facilities resources, by having over-implemented a small school recommendation to solve an overcrowding problem. Over decades, the district failed to adapt to being underfunded for the level of implementation.

Extreme political pressure on Oakland USD existed for the small school idea from the authors of the Stanford University report through the first decade of receivership. No doubt the solution to address overcrowding and student achievement was, and continues to be, communicated by highly influential policy makers, both at the State and Federal level. As an example, Stanford report author Ms. Linda Darling-Hammond, was an education advisor to Barack Obama's 2008 presidential campaign and was reportedly among candidates for United States Secretary of Education in the Obama administration. In 2019, California Gov. Gavin Newsom appointed Ms. Darling-Hammond as president of the California State Board of Education. In November 2020, Ms. Darling-Hammond was named the volunteer leader of the Joe Biden presidential transition Agency Review Team to support transition efforts related to the United States Department of Education.<sup>35</sup>

It is understandable that Oakland's inability to come to conclusion on important matters has good reason. A cacophony of voices has been influencing the district for decades.

However, much time has passed; many students have come and gone. One must pause to absorb the magnitude that receiving the largest State Loan in history, and 15 years of oversight was insufficient time and effort to recover from 2003 and that a special apportionment, larger than all but one of the original loans to other districts, was needed for a "second try" for the past seven years. It is not to dispute whether small schools were or are a good idea; the idea has proved unaffordable.

#### **EIDE BAILLY DEVELOPED FRAMEWORK FOR MITIGATING ELEVATED FINANCIAL RISK**

Amidst the controversy over the size of schools, the district must organize itself such that the initiatives listed below designed to mitigate elevated fiscal risk, are addressed with a comprehensive, district-wide plan. These factors will contribute to an improved financial condition, even though they may be beyond the scope of fiscal controls. Safe, secure, welcoming facilities, competitive educational programs, and average levels of staff attrition support attracting and retaining students and staff. Engaged and stable staff engage students. Engaged students attend school at higher rates. Higher rates of student attendance positively drives revenue.

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<sup>34</sup> See attendance exhibits at the end of this document.

<sup>35</sup> Wikipedia.

Although the struggle to offer factors that mitigate risk are a national, public school, shared concern, it is one that requires constant attention at the local level to maintain fiscal stability. The list is provided with the transition of the district's Superintendent in mind.

- Districts need to offer an educational and co-curricular program that is recognized by the community, demonstrated by student enrollment and attendance metrics, that outpaces and/or eliminates competition from charters and private schools.
- Districts need to offer a safe environment, as recognized by the community, to be free of violence and/or threats, and / or has a qualified response team to address natural and preventable disasters to minimize harm.
- Districts need to offer a physical environment, as recognized by the community, that is welcoming, ergonomically correct, and free of toxins.
- Districts need to attract and retain talent at all levels of the organization, including the Governing Board, administration, and staff.
- Districts need to administer and clearly communicate a vision and mission to which all employees understand and can express, which is reflected in the district's policies, procedures, and educational, administrative, & financial activities.
- District human resources, education and business administration need to understand and implement the law, compliance, and best practice of their field, competently supervising their staff, and integrating their disciplines from the executive level through the entire organization, as measured by accountability metrics, audits, and community satisfaction.

## **ACTION STEPS**

The following steps may encourage more focused action, but in the end, it is up to the individual in their role, to do the fiscally prudent action:

- The district's board agenda must be published in one searchable, downloadable document.
  - The current agenda makes numerous references to other documents, which are not easily located. It takes hours to download all the pertinent information to prepare for one meeting and, as a result, many important, carefully prepared data can be missed.
  - Because of the mechanics of the website, the search engine does not readily bring together a history of related information. Again, making it difficult to compile all the needed data for one-related topic.
- The Board agenda table of contents should be organized by actionable items and consent items.
  - For consent agendas to function, all topics must be familiar, require no discussion, and involve no conflict.
  - The district has taken steps to inform, educate, and allow for discussions through committees to eliminate conflict. Therefore, it is up to the community, staff, and the Board, to commit to providing the balance between freedom of speech and procrastination, such that timely action results.
- The Board agenda should place consent items before action items, purposefully to 1) enable continuity of district routine business, and to 2) allow time for discussion of items requiring Board full deliberation in a public meeting.
  - Routine items (such as accepting donations, approving minutes of the last meeting, approving bids and tax lists, etc.) can be approved by a single unified motion and vote of the board.

- Oakland USD prioritizes being fair and impartial and practices providing access to opportunities and resources for people who might otherwise be excluded or marginalized. The strength of this mindset inspires that everyone and everything has value. The weakness lies in an inability to organize, focus, and act when competing priorities arise. All agenda items currently appear to have similar weight, which cannot be the case when action must result from some of them.
- Meetings must be short and concise for consent items and allow sufficient time for members to focus on the actionable items, deliberate, and vote.
- The agenda must be organized by department, i.e., education, human talent, facilities, and business/administration, with the department having the most urgent action items being prioritized early in the meeting.

### **WHY IS IT FISCALLY IMPORTANT TO CLOSE/CONSOLIDATE SCHOOLS?**

- A balance exists for any district between overcrowding, underperforming schools, and a fiscally sustainable model. Oakland Unified School District has been permitted, through the State Apportionment Loan process, the \$39 million augmentation via AB1840, and federally funded pandemic dollars, to operate more schools per student than any other district in California. The normative student enrollment per site in California has been:
  - Elementary sites under 500 student enrollment are considered fiscally challenging to staff and maintain.
  - Middle grade sites under 800 student enrollment are considered fiscally challenging to staff and maintain.
  - High school sites under 1500 student enrollment are considered fiscally challenging to staff and maintain.
  - Six of Oakland's eighty schools operate inside the fiscally sustainable range.
  - Fiscal challenges arise because more sites equate to increased costs for utilities, insurance, site administration, clerical, safety, maintenance, custodial, and technology support. Additionally, the number of physical buildings and properties dilutes the general obligation dollars for capital improvements.<sup>36</sup>
- As proof of its unsustainable nature, our firm concurs with the district's 2024-25 Second Interim Report multiyear projection. Our firm's analysis determined that the 2024-25 year is reasonably projected to estimate the end of year revenue and expenditures. In our independent analysis, we determined the following must take place each year, either in a revenue enhancement (improved student attendance, as an example), or in reductions of expenditures.
  - \$72.5 million of revenue enhancements or reductions in expenses in 2025-26, ongoing as of July 1, 2025,
  - \$17 million additional revenue enhancements or reductions in expenses in 2026-27, ongoing as of July 1, 2026, and
  - \$9 million additional revenue enhancements or reductions in expenses in 2027-28, ongoing as of July 1, 2027.

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<sup>36</sup> As an example, the district has spent more on planning site updates and recovering from a district office flood that occurred in 2014, than any other individual general obligation bond expenditure in the past five years.

- These reductions do not include accommodating for mandated increases to any program, unexpected events, employee compensation enhancements, program innovations, or inflation.
- Our firm concurs with the district's self-certification of negative for the First Interim Report, 2024-25. Due to failing to act over multiple decades, including opportunities presented in the moment, the district is jeopardizing future local control as early as the 2025-26 year. Losing local control means more lost opportunities for children. A State Loan repayment equates to about 0.50% of the district's billion-dollar operating budget, diverting funds from students for over 20 years.
- At this time, sweeping changes at the federal level due to new Presidential leadership, and an uncertain economy due to international tariffs affecting almost every sector, make for an unlikely scenario that one-time educational dollars will be available to resolve local challenges.
- Oakland USD's small school concept adds more administration than otherwise needed. By the numbers, Oakland USD is operating an estimated 30 schools over the fiscally recommended total.<sup>37</sup> Operating more sites than the norm, and operating with a decentralized mindset, contributes to the perceived and / or real need for the district to employ approximately 204 site & district administrative full-time equivalents. Administrators are defined as adults who supervise other adults and/or are performing duties that are two lengths away from the classroom.
- School districts employ three categories of professionals: 1) direct classroom instructors, which includes classroom teachers, their classroom aides and playground supervisors, 2) support staff that directly interacts with students that provide services such as psychological, social work, counseling, nursing, child nutrition, and transportation, and 3) staff that perform the human resources, business, and educational leadership functions. The method with which the district codes its administrative staff in its financial system leads one to the conclusion that several administrative employees are supervising the psychological, social work, counseling professionals. Normally, these support professionals work without the level of supervision afforded at Oakland. Therefore, it is unclear whether the administrative employees are coded incorrectly and should be coded as support staff, or whether the decentralized nature of Oakland has created this potentially financially burdensome structure. It is unusual to have 35 different job classifications for administrators in a school district.
- Oakland USD's small school concept creates financial inefficiencies through almost doubling the number of mandated processes for a district of the same size. State and Federal educational programs must follow government mandates that require very detailed compliance to retain the funds. Many programs require stakeholder committees to contribute to site-based processes. Operating at almost double the number of sites needed from a fiscal perspective, district

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<sup>37</sup> This calculation is based on dividing the 2023-24 elementary enrollment of grades TK through five by 500 students (35 sites), the 2023-24 middle school enrollment grades 6 through 8 by 800 (8 sites), and high school enrollment grades 9 through 12 by 1500 (7 sites). It is recognized that students are not organized geographically such that this plan can be implemented. It is provided as an estimate to demonstrate the amount of investment being made.

administrative staff is either stretched to meet the compliance and/or the district would financially benefit from a reduction of staff when site numbers decrease.<sup>38</sup>

- Oakland USD's small school concept creates financial inefficiencies through decentralized decision-making. Oakland USD is a mid-size school district operating with 80 operational modes and priorities, within which, multiple programs operate, hosting various stakeholder committees throughout the week. From an operational purchasing and facilities contracting perspective, the district is not achieving economies of scale with vendors. It would also appear that difficulties in monitoring expenditures would occur due to absence of standardization and centralization. Again, a balance must be achieved between meeting the needs of each local student population and maintaining solvency.
- Increased costs related to an excessive number of sites reduces the opportunity for providing competitive, sustainable compensation for teachers. Teachers are the core business of any district. By sustaining a variety of buildings and processes, the district is failing to consistently invest in a compensation structure that encourages labor peace. Lack of labor peace disrupts student attendance as evidenced by the loss of 5% of student attendance in 2018-19, the last "normally" calculated attendance year, pre-pandemic. A loss of 5% costs approximately \$26 million in one year alone. The loss ripples forward to future years; the attendance calculation is based on the better of the current and prior year, and most recently, includes an average of the last three. Twenty-six million dollars can fund over 200 teachers in one year, or approximately 70 teachers for three years.
- Oakland Unified School District teachers starting salary, highest salary, and average salary are \$17,000 annually lower than the top twenty-five largest California districts as measured by student enrollment. Additionally, the Oakland teachers work more days than most other district teachers.<sup>39</sup> When all three-salary metrics align, starting, average, and highest offered, it can be consistently applied that the teachers are on a lower pay scale than their peers. A low average salary can also indicate more junior staff comparable to other districts. Oakland USD's talent office confirms that Oakland USD trains many teachers who later leave for the opportunities in other locales, not all of which are for money. Therefore, to provide reasonable continuity of instruction pedagogy and innovation, a re-prioritization of current investments is needed to invest in teacher compensation. However, available funds are not limitless, and tradeoffs throughout the organization are needed as one cost increases, another usually must decrease as noted below.
- Salary schedule is but one measure of compensation for public employees. The total compensation package for any organization is a true measure, which includes, but not limited to, daily work hours, preparation time, work year, opportunities for stipends, extra time, overtime and non-salary benefits like leaves, pensions, and health & welfare. As an example, Oakland USD pays for 100% of all employee health and welfare costs, which can exceed \$31,000 per employee annually, depending upon the employee plan selection. Another benefit, not readily seen, is worker's compensation insurance. The district pays 3.6% of its payroll, when the California public school average is 2%

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<sup>38</sup> A simple example is the loss of \$3.5 million for failing to adopt a plan for home to school transportation in the 2022-23 year. As a condition of receiving apportionments under Section 41850.1, a local educational agency shall develop a plan describing the transportation services it will offer to its pupils, and how it will prioritize planned transportation services for pupils in transitional kindergarten, kindergarten, and any of grades 1 to 6, inclusive, and pupils who are low income.

<sup>39</sup> Ed Data, 2023-24.

lower. A higher-than-average rate, that could be reduced through employee-employer collaboration, is a 2% “unseen” cost of doing business, again redirecting funds from the educational mission.

#### **WHY IS IT FISCALLY IMPORTANT TO OUTPERFORM COMPETITION FROM OTHER ENTITIES?**

- Districts that operate by minimizing fiscal risks with a stable governing Board, Executive leadership, best administrative and educational practices, and offer safe, welcoming, well-equipped sites with exceptional teachers, naturally attract students. Districts that attract talent at all levels benefit students through the efficient use of resources and student attendance.
- A 1% increase in Oakland USD student attendance currently equates to a gain of \$5.25 million or paying the cost of over 40 Oakland Unified School District teaching jobs for one year.
- Oakland currently loses student enrollment of over 700 students per year, or almost the equivalent of one middle school site annually, in the transition of students from grade 5 to grade 6. The charter schools authorized by Oakland USD gain 450 students at that level, indicating that Oakland needs to improve at the transition from grade 5 to grade 6, as many of the students are utilizing the charter option. Once lost, these students are not regained. A 700-student loss is approximately a \$10.5 million attendance opportunity lost. Again, \$10.5 million would fund the salaries and benefits of over 80 teachers annually.
- The district reported a net loss of 324 average daily attendance (ADA) of charter students as of P1, 2024-25 in the charter shift calculation, or a \$4.85 million loss. The charter shift law originally penalized districts for losing student attendance to the charters they authorized. The new charter shift law permits districts to recapture attendance in its hold harmless calculation when it returns the students from the charter to the district. Oakland USD can financially benefit from this new law.
- By opening itself to competition, the district is administratively overburdened through the requirement to oversee the 27 district-authorized charters. From a historical perspective, the district authorized 20 charters before the 2003 bankruptcy and continued to do so through the remaining decades. Under current law, district administration is responsible to oversee the finances, facilities, educational programs, and administration of the charters they authorize so that the charters do not become, at a minimum, a financial risk to the district. As discussed, performing these functions for 80 sites for the district is a full-time job. To understand the magnitude of the staff needed to adequately perform this function, we can compare the number of charters authorized at Oakland Unified to the 58 counties in California. Only 10 counties have more charters operating within them, in total, for all their LEAs as compared to the number of charters Oakland USD authorized as one district. County Offices of Education have two functions: 1) to oversee the local educational agencies in their area, and 2) to educate some of the highest levels of special needs students by offering economies of scale county-wide. Oakland USD’s overcrowding and student performance invited an unprecedented amount of educational competition in the 1990’s, of which created an administrative and fiscal burden, which has not been abated with time. Active oversight and Board action can mitigate this issue.

- Twenty-five percent of the students available to attend Oakland schools are attending Oakland USD charter schools. Only Los Angeles Unified School District and Twin Rivers School District, experience this level of charter competition. For more information on understanding the charter renewal process, Board members are encouraged to read the “Los Angeles County Office of Education Charter School Renewal” document, updated May 2024 on LACOE’s website, and the Fiscal Crisis Management Assistance Team Charter School Manual updated 2022, on the FCMAT website. Grasping the financial and administrative burdens of authorizing and renewing charter schools must be a part of all leadership’s expertise.
- In another comparison, four of the top twenty-five districts have not authorized charters or have not renewed previous authorizations. Over half of the top twenty-five largest California school districts operate with less than 5% student attendance attending the charters they authorize. In other words, creating an environment whereby competition can not thrive is the responsibility of the district, so that they can retain as much student attendance as available, to operate their own community of schools.

### **WHY IS IT FISCALLY IMPORTANT FOR STUDENTS TO ATTEND SCHOOL?**

- Oakland USD could gain \$5.25 million total revenue per year for every 1% attendance gain, with little increase to expense. Expenses are based on enrollment, making increasing student attendance the most efficient way to regain fiscal stability.<sup>40</sup>
- Oakland USD attendance rates have not rebounded from the pandemic or labor unrest. Many sites and grade levels are operating at eighty to eighty-five percent of enrollment. This means that the district is losing 20 to 15 cents per dollar of every revenue opportunity. The state funding assumes districts will only lose 5 cents per dollar due to the normal illness rate. Therefore, the district is investing in its students without receiving the apportionment to support the educational program.
- In general, special education students, would participate at above average attendance of the regular programs, pre-pandemic. Post-pandemic, the rates are falling as low as 25%, or an average of 3 absences every four days. This situation can cause particularly fiscally acute issues when low attendance occurs in non-public school settings, whereby the district is paying tuition and possibly room and board.
- Student attendance correlates with site staff attendance and site staff behavior, issues with bullying, safety, and feelings of belonging. Oakland USD, as with all districts needs to focus more time in this area, and not for fiscal reasons alone.

### **FISCAL RECOMMENDATIONS BASED ON OUR OBSERVATIONS AND RESEARCH**

- The Governing Board should be approving commercial warrants and vendor obligations (purchase order listing) at every Board meeting as a Business Office agenda item.
- The listing of additions, changes and terminations of employee assignments needs to include the salary schedule placement / extra duty schedule, and the funding source, as part of the Talent Office agenda item.

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<sup>40</sup> State-wide student illness average is 5%. Therefore, the average student attendance ratio to daily enrollment should approximate 95%. In an average district, elementary students may achieve higher rates, middle school students may achieve the average rate, and high school students normally achieve slightly below.



- The district's balance sheet reflects the need to pay the State Teachers Retirement System (STRS) \$12.8 million that has been accumulating over time. Payments to a retirement system are to be paid from payroll deductions and employer matches every pay period, such that interest and penalties are not incurred, and such that the retirement system timely reconciles to employee earnings. In many counties, due to the details of properly implementing the State retirement obligations being niche knowledge, the reconciliation and payments are performed by the County Office of Education for the entire process. During our observation process, the district confirmed that \$10.8 million is owed to STRS, with \$2 million remaining unresolved. The unresolved transactions need resolution as it is likely these items need to be remitted to an employee, the retirement system, or the district.
- The district is placing attention on maintaining its balance sheet.<sup>41</sup> However, one cannot place enough emphasis on maintaining and resolving these daily transactions. Otherwise, the impact can reach beyond a fiscal impact to the district. It can also affect employees and other agencies, like the previously mentioned STRS liability account.
  - The district is encouraged to better understand the relationship between sharing the cash between its charters for the difference between the P2 charter in lieu taxes calculation with the P-Annual calculation. Our firm calculated an unresolved potential \$1 million difference. Either some charters need more reimbursement, or the district requires more reimbursement from the charter.
  - All prior year accruals for accounts receivable, prepaid expenses, accounts payable, unearned revenue should be either received, paid, or reversed to the income statement by October 31 of every year. Over \$1 million of accumulated balances in a variety of accounts remain as of December. Unreconciled accounts have the potential to increase or decrease the beginning fund balance.
  - The district would be best served by examining the purpose for maintaining balances in a variety of bank accounts. Excess bank accounts not only create administrative burden but are opportunities for loss of assets. The need for bank accounts has diminished. Districts can 1) remedy payroll errors with supplemental payrolls, 2) they no longer collect student cash for child nutrition under the universal meal program and 3) are able to process commercial warrants within days. One district bank account for cash clearing, and an account for online collection of fee-based programs should be sufficient.

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<sup>41</sup> The balance sheet records monies that are 1) owned by the district such as balances in bank accounts, and dollars owed to the district from other agencies, as well as 2) monies obligated to others, such as vendors, retirement systems, the internal revenue service, other local educational agencies, awarding agencies.

## **APPENDIX ONE: Education Code implemented as of Assembly Bill 1840**

### **CHAPTER 6.5. School Districts in Financial Distress [42160 - 42163] ( Chapter 6.5 added by Stats. 2018, Ch. 426, Sec. 16. )**

#### **42160.**

(a) For the 2018–19 fiscal year, by March 1, 2019, the Oakland Unified School District, in collaboration with and with the concurrence of the Alameda County Superintendent of Schools and the County Office Fiscal Crisis and Management Assistance Team, shall do both of the following:

- (1) Update or develop short- and long-term financial plans based on reasonable and accurate assumptions and current and past year expenditure data.
- (2) Review and update school district facilities construction plans to ensure that costs are reasonable, accurate, and align with long-term financial plans for fiscal solvency.

(b) Beginning with the 2019–20 fiscal year, the Budget Act shall include an appropriation for the Oakland Unified School District, if the school district complies with the terms specified in subdivisions (a) and (c), in the following amounts:

- (1) For the 2019–20 fiscal year, up to 75 percent of the school district’s projected operating deficit, as determined by the County Office Fiscal Crisis and Management Assistance Team, with concurrence with the Department of Finance.
- (2) For the 2020–21 fiscal year, up to 50 percent of the school district’s projected operating deficit, as determined by the County Office Fiscal Crisis and Management Assistance Team, with concurrence with the Department of Finance.
- (3) For the 2021–22 fiscal year, up to 25 percent of the school district’s projected operating deficit, as determined by the County Office Fiscal Crisis and Management Assistance Team, with concurrence with the Department of Finance.

(c) Disbursement of funds specified in subdivision (b) shall be contingent on the Oakland Unified School District’s completion of activities specified in the prior year Budget Act to improve the school district’s fiscal solvency. These activities may include, but are not limited to, all of the following:

- (1) Completion of comprehensive operational reviews that compare the needs of the school district with similar school districts and provide data and recommendations regarding changes the school district can make to achieve fiscal sustainability.
- (2) Adoption and implementation of necessary budgetary solutions, including the consolidation of school sites.
- (3) Completion and implementation of multiyear, fiscally solvent budgets and budget plans.
- (4) Qualification for positive certification pursuant to Article 3 (commencing with Section 42130) of Chapter 6.

(5) Sale or lease of surplus property.

(6) Growth and maintenance of budgetary reserves.

(7) Approval of school district budgets by the Alameda County Superintendent of Schools.

(d) Funds described in subdivision (b) shall be allocated to Oakland Unified School District upon the certification of the County Office Fiscal Crisis and Management Assistance Team, with concurrence from the Alameda County Superintendent of Schools, to the Assembly Committee on Budget, Senate Committee on Budget and Fiscal Review, and the Department of Finance that the activities described in subdivision (c), as specified in the prior year Budget Act, have been completed. Additionally, by March 1 of each year, through March 1, 2021, the County Office Fiscal Crisis and Management Assistance Team, with concurrence from the Alameda County Superintendent of Schools, shall report to the Assembly Committee on Budget, Senate Committee on Budget and Fiscal Review, and the Department of Finance the progress that Oakland Unified School District has made to complete the activities described in subdivision (c), as specified in the prior year Budget Act.

(e) The activities described in subdivision (c) shall be determined in the annual Budget Act based on joint recommendations from the County Office Fiscal Crisis and Management Assistance Team and the Alameda County Superintendent of Schools. These recommendations shall be submitted to the Assembly Committee on Budget, Senate Committee on Budget and Fiscal Review, and the Department of Finance by March 1 of each fiscal year, through March 1, 2021, in conjunction with the certification described in subdivision (d).

(Added by Stats. 2018, Ch. 426, Sec. 16. (AB 1840) Effective September 17, 2018.)

42162.

(a) By April 1, 2023, the Oakland Unified School District, in collaboration with and with the concurrence of the Alameda County Superintendent of Schools and the County Office Fiscal Crisis and Management Assistance Team, shall do all of the following:

(1) Update or develop short- and long-term financial plans based on reasonable and accurate assumptions and current and past year expenditure data.

(2) Review and update school district facilities construction plans to ensure that costs are reasonable, accurate, and align with long-term financial plans for fiscal solvency.

(3) Undergo an on-time annual independent audit pursuant to Section 41020 that is free of material weaknesses and that includes an unqualified opinion. Furthermore, the audit shall be free from any material internal control findings.

(b) In the 2023–24 fiscal year, the annual Budget Act shall include an appropriation for the Oakland Unified School District, if the school district complies with the terms specified in subdivisions (a) and (c), of up to 25 percent of the school district's projected operating deficit, as determined by the County Office Fiscal Crisis and Management Assistance Team, with concurrence of the Department of Finance.

(c) Disbursement of funds specified in subdivision (b) shall be contingent on the Oakland Unified School District's completion of activities specified in the prior year Budget Act to improve the school district's fiscal solvency. These activities may include, but are not limited to, all of the following:

- (1) Updated comprehensive operational reviews that compare the needs of the school district with similar school districts and provide data and recommendations regarding changes the school district can make to achieve fiscal sustainability, with progress updates on each of the recommendations.
- (2) Adoption and implementation of necessary budgetary solutions.
- (3) Completion and implementation of multiyear, fiscally solvent budgets and budget plans.
- (4) Qualification for positive certification pursuant to Article 3 (commencing with Section 42130) of Chapter 6.
- (5) Sale or lease of surplus property.
- (6) Growth and maintenance of budgetary reserves.
- (7) Approval of school district budgets by the Alameda County Superintendent of Schools.
- (8) Prompt appointment following a competitive process of a permanent, experienced, and highly qualified chief business official for any vacancy of chief business official.

(d) Funds described in subdivision (b) shall be allocated to Oakland Unified School District upon the certification of the County Office Fiscal Crisis and Management Assistance Team, with concurrence from the Alameda County Superintendent of Schools to the Assembly Committee on Budget, Senate Committee on Budget and Fiscal Review, and the Department of Finance that the activities described in subdivision (c) have been completed. Additionally, by October 1, 2023, the County Office Fiscal Crisis and Management Assistance Team, with concurrence from the Alameda County Superintendent of Schools, shall report to the Assembly Committee on Budget, Senate Committee on Budget and Fiscal Review, and the Department of Finance the progress that Oakland Unified School District has made to complete the activities described in subdivision (c).

(e) The activities described in subdivision (c) shall be determined in the annual Budget Act based on joint recommendations from the County Office Fiscal Crisis and Management Assistance Team and the Alameda County Superintendent of Schools. These recommendations shall be submitted to the Assembly Committee on Budget, Senate Committee on Budget and Fiscal Review, and the Department of Finance biannually by April 1 and by November 1 of the 2023–24 and 2024–25 fiscal years, in conjunction with the certification described in subdivision (d).

(f) Of the moneys apportioned to Oakland Unified School District pursuant to this section from an appropriation made for purposes of this section, the school district shall return to the state such moneys if subsequent to the annual apportionment it is determined that the school district did not meet the conditions established herein. The Director of the Department of Finance may initiate such return of prior apportionments if the conditions were not subsequently met and may rely on recommendations from the County Office Fiscal Crisis and Management Assistance Team and the Alameda County Superintendent of Schools in making such determination.

(Added by Stats. 2022, Ch. 52, Sec. 36. (AB 181) Effective June 30, 2022.)

## **Appendix Two: Excerpt from 2018-19 Alameda County Grand Jury Findings**

### **2018-19 Alameda County Grand Jury Finding 19-5:**

The Oakland Unified School District consistently spends near or below the median of the 37-district sample on the needs of students (teachers' salaries, local administration, classroom support, books and materials and pupil services). It spends above and sometimes far above the median on non-classroom administrative, central office staff, contractors, and consultants. 2018-2019 Alameda County Grand Jury Final Report

### **2018-19 Alameda County Grand Jury Finding 19-6:**

The Oakland Unified School District's financial problems result from a combination of spending priorities skewed toward non-classroom staff and activities plus poor enforcement of competitive bidding requirements, expensive contracting policies, poor financial discipline and poor business practices.

### **2018-19 Alameda County Grand Jury Finding 19-7:**

The Oakland Unified School District's Facilities Department does not follow best practices in developing and managing its operating budgets.

### **2018-19 Alameda County Grand Jury Finding 19-8:**

The Oakland Unified School District's Facilities Department staff frequently ignored direct orders from superiors, often going over their manager's heads.

### **2018-19 Alameda County Grand Jury Finding 19-9:**

The Oakland Unified School District's Facilities Department has not provided appropriate leadership in managing the capital program for the district. Approved project costs and schedules have not been controlled, required bidding was often avoided through exceptions, and the district's use of the lease-leaseback method has not demonstrated cost savings or resulted in speedy completion of projects.

### **2018-19 Alameda County Grand Jury Finding 19-10:**

The Oakland Unified School District's 50% local business utilization policy adds significant cost to projects.

### **2018-19 Alameda County Grand Jury Finding 19-11:**

The Oakland Unified School District has been using Measure J bond funds to pay rent (now over \$12.5 million) for their administration offices at 1000 Broadway. There is no approved plan to relocate the district's central administrative offices to a permanent location, raising serious legal questions about its continued use of bond funds to pay rent at 1000 Broadway.

### **2018-19 Alameda County Grand Jury Finding 19-12:**

The Oakland Unified School District's culture is broken. It has been described as a district of exceptions with an attitude of "what's in it for me?" These attitudes harm the district whether it is displayed as favoritism, nepotism, or disregard for board policies. Employees trying to change this culture and move the district forward are sidelined and sometimes forced to leave because the proposed changes "aren't the way it's done at OUSD."

### **2018-19 Alameda County Grand Jury Finding 19-13:**

The Oakland Unified School District's Board policies are out-of-date. 2018-2019 Alameda County Grand Jury Final Report.

2018-19 Alameda County Grand Jury Finding 19-14:

The Oakland Unified School District's Board meetings and meeting processes create extraordinary burdens for Board members, the district's management and staff, and the public. Excessively long meetings fail to focus the Board on its priorities and details, which results in a lack of actionable decisions on key issues.

2018-19 Alameda County Grand Jury Finding 19-15:

The Oakland Unified School District Board has failed in its responsibilities to serve the students of Oakland. Collectively, the Board has not provided leadership and strategic direction to correct the severe financial problems facing the district.

# EIDE BAILLY CONCLUSIONS BASED ON ANALYSIS OF OAKLAND USD FINANCIAL INFORMATION

- 1) The district is positioned to require outside financial intervention unless it acts to change its operations. Our firm has validated the district's Second Interim Report, 2024-25, and finds the following:
  - a) The district must reduce \$72.5 million through revenue enhancements or reductions in expenses in 2025-26, ongoing as of July 1, 2025,
  - b) An additional \$17 million of revenue enhancements or reductions in expenses in 2026-27, ongoing as of July 1, 2026, and
  - c) An additional \$9 million of revenue enhancements or reductions in expenses in 2027-28, ongoing as of July 1, 2027.
- 2) These reductions do not include accommodating for future mandated increases to any program, unexpected events, employee compensation enhancements, program innovations, or inflation.

## WITHOUT A SUFFICIENT RECOVERY PLAN AND BOARD ACTION, OAKLAND USD WILL REQUIRE OUTSIDE FINANCIAL INTERVENTION, POSSIBLY AS EARLY AS 2025-26

	24-25 Second Interim	24-25 Second Interim	24-25 Second Interim	2025-26 MYP	2025-26 MYP	2025-26 MYP	2026-27 MYP	2026-27 MYP	2026-27 MYP	2027-28 MYP	2027-28 MYP	2027-28 MYP
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
LCFF	475,572,542	4,470,504	480,043,046	480,197,382	4,470,504	484,667,886	493,859,574	4,470,504	498,330,078	510,027,128	4,470,504	514,497,632
Federal Revenue	-	61,260,404	61,260,404	-	53,735,922	53,735,922	-	53,735,922	53,735,922	-	53,735,922	53,735,922
State Revenue	11,803,886	167,615,588	179,419,474	11,803,886	155,477,126	167,281,012	11,803,886	155,477,126	167,281,012	11,803,886	155,477,126	167,281,012
Local Revenue	20,793,234	93,446,107	114,239,342	11,438,705	93,446,107	104,884,813	11,438,705	93,446,107	104,884,813	11,438,705	93,446,107	104,884,813
Total Revenue	508,169,662	326,792,603	834,962,266	503,439,974	307,129,660	810,569,633	517,102,166	307,129,660	824,231,825	533,269,720	307,129,660	840,399,379
			-			-			-			-
Certificated Salaries	186,317,126	97,359,917	283,677,043	193,486,221	95,864,363	289,350,584	199,735,725	95,401,870	295,137,595	210,788,906	90,251,441	301,040,347
Classified Salaries	62,543,530	73,047,833	135,591,363	65,789,915	71,157,362	136,947,277	67,865,252	70,451,498	138,316,750	71,845,937	67,853,980	139,699,917
Benefits	118,524,301	110,412,817	228,937,119	120,714,008	108,702,426	229,416,434	121,494,068	108,060,683	229,554,751	127,042,322	103,909,429	230,951,750
Supplies	23,614,826	39,724,226	63,339,052	23,614,826	37,828,098	61,442,924	23,614,826	34,060,391	57,675,218	23,614,826	33,691,705	57,306,531
Services	67,582,460	136,523,431	204,105,891	67,582,460	131,711,324	199,293,784	67,582,460	125,616,501	193,198,961	67,582,460	124,667,433	192,249,892
CapOut	4,259,291	12,582,531	16,841,823	4,259,291	10,930,971	15,190,262	4,259,291	10,219,699	14,478,990	4,259,291	10,219,699	14,478,990
Other Outgo	2,169,073	7,929,911	10,098,984	2,169,073	7,929,911	10,098,984	2,169,073	7,929,911	10,098,984	2,169,073	7,929,911	10,098,984
Indirect	(12,684,253)	10,401,900	(2,282,353)	(12,593,578)	10,311,225	(2,282,353)	(12,302,321)	10,019,968	(2,282,353)	(11,832,489)	9,550,136	(2,282,353)
Expenses	452,326,355	487,982,567	940,308,922	465,022,216	474,435,680	939,457,896	474,418,374	461,760,522	936,178,896	495,470,326	448,073,734	943,544,060
			-			-			-			-
Surplus Deficit	55,843,307	(161,189,963)	(105,346,656)	38,417,758	(167,306,021)	(128,888,263)	42,683,791	(154,630,862)	(111,947,071)	37,799,394	(140,944,074)	(103,144,680)
			-			-			-			-
Transfer In	-	-	-	-	-	-	-	-	-	-	-	-
Transfer out	3,000,000	-	3,000,000	3,000,000	-	3,000,000	3,000,000	-	3,000,000	3,000,000	-	3,000,000
			-			-			-			-
Contribution	(124,292,903)	124,292,903	(0)	(127,219,631)	127,219,630	(0)	(129,918,943)	129,918,943	(0)	(133,210,035)	133,210,035	(0)
			-			-			-			-
Other In / Out	(127,292,903)	124,292,903	(3,000,000)	(130,219,631)	127,219,630	(3,000,000)	(132,918,943)	129,918,943	(3,000,000)	(136,210,035)	133,210,035	(3,000,000)
			-			-			-			-
Total Surplus/Deficit	(71,449,596)	(36,897,061)	(108,346,657)	(91,801,873)	(40,086,390)	(131,888,263)	(90,235,152)	(24,711,919)	(114,947,071)	(98,410,641)	(7,734,040)	(106,144,681)
			-			-			-			-
9791	118,160,823	190,827,687	308,988,511	45,775,021	153,930,627	199,705,648	(46,026,852)	113,844,236	67,817,385	(136,262,003)	89,132,317	(47,129,686)
9793	(936,206)	-	(936,206)	-	-	-	-	-	-	-	-	-
9795	-	-	-	-	-	-	-	-	-	-	-	-
Ending Balance	45,775,021	153,930,627	199,705,648	(46,026,852)	113,844,236	67,817,385	(136,262,003)	89,132,317	(47,129,686)	(234,672,644)	81,398,277	(153,274,367)

Source: Oakland Unified School District Second Interim Report, 2024-25, updated by Eide Bailly for our firm's estimate of the Local Control Funding Formula and our interpretation of how the district is depleting its restricted resources in future years, relative to unrestricted. The details of this projection were provided to the Alameda County Office of Education, Oakland Unified School District leadership, and the Trustee, as of March 16, 2025. A follow up meeting was held on March 27, 2025.

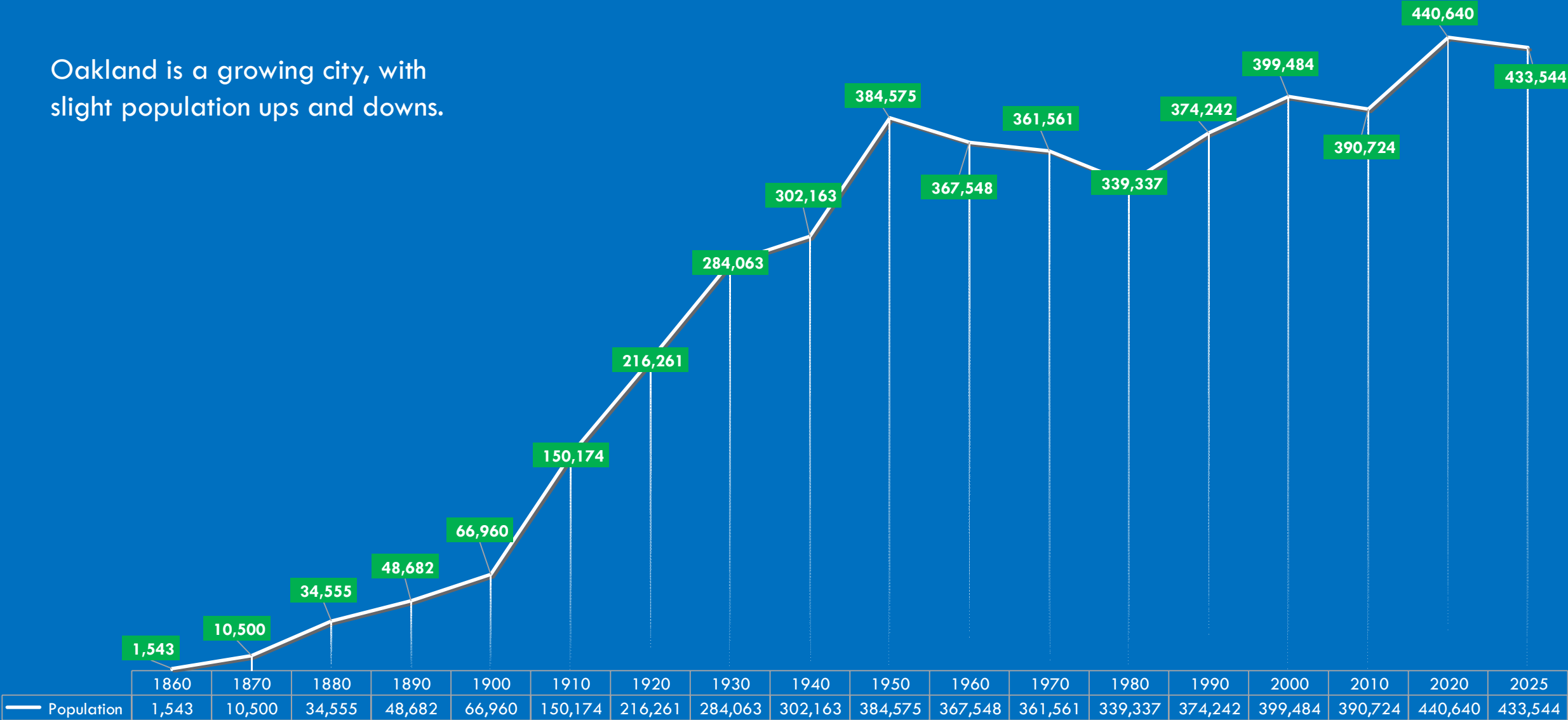


# OAKLAND USD: KEY POINTS

- Oakland City population has grown about 27,000 people per decade for more than a century.
- Oakland City student population reached a high of 54,000 in the mid to late 1990's and has hovered at relatively the same number for decades.
- The district and charter student enrollment consistently splits between 75% & 25%.
- By the time of the bankruptcy, Oakland USD had authorized 20 charters.
- OUSD created 50 new schools without change in enrollment during the 2000-2009 decade to address overcrowding & student achievement metrics of the 1990's.
- As of 2024-25, 37 charters are sponsored by OUSD, 1 authorized by the State, nine charters authorized by the Alameda County Office of Education, and 27 authorized by Oakland Unified District.
- Oakland USD is #1 in the State for the lowest pupil to site ratio.

# CITY OF OAKLAND POPULATION TREND

Oakland is a growing city, with slight population ups and downs.



# 2009 STANFORD UNIVERSITY REPORT OF OAKLAND SCHOOLS UNDER SMALL SCHOOL MOVEMENT

School Level	Number of schools started per year								Total
	Pre- 2002	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	
Elementary	2	0	1	1	3	6	6	1	20
Middle	2	1	0	1	1	5	1	0	11
High	1	2	5	4	2	0	1	0	15
Other	1	0	0	0	1	1	0	0	3
Total	6	3	6	6	7	12	8	1	49

Oakland USD added 49 schools within a decade to address overcrowding and student achievement metrics based on academic studies of the era.

Source: Ash Vasudeva, Linda Darling-Hammond, Stephen Newton & Kenneth Montgomery & the School Redesign Network at Stanford University. Oakland Unified School District New Small Schools Initiative Evaluation. 2009.

# 2009 STANFORD REPORT OF OAKLAND SCHOOLS UNDER SMALL SCHOOL MOVEMENT

Oakland Unified School	Year Opened	Grades Served
ACORN Woodland Elementary	2000-01	K-5
Melrose Leadership Academy	2001-02	6-8
International Community School (ICS)	2001-02	K-5
Life Academy	2001-02	9-12
Urban Promise Academy	2001-02	6-8
ASCEND	2001-02	K-8
KIPP Bridge	2002-03	5-8
	(Charter in 2007-08)	
MetWest High School	2002-03	9-12
School of Social Justice and Community Empowerment	2002-03	9-12
	(Closed in 2004)	
Think College Now (TCN)	2003-04	K-5
Mandela High School	2003-04	9-12
Robeson School of Visual and Performing Arts	2003-04	9-12
College Prep and Architecture Academy	2003-04	9-12
Youth Empowerment School (YES)	2003-04	9-12
Media and College Prep	2003-04	9-12
East Oakland School of the Arts	2004-05	9-12
Leadership Prep	2004-05	9-12
Castlemont Business and Information Technology (CBIT)	2004-05	9-12
EnCompass Academy	2004-05	K-5
East Oakland Community High School	2004-05	9-12
	(Closed in 2007)	
Explore College Prep Middle School	2004-05	6-8

50 schools were created and transformed during the decade of the 2000's under the policy influence of Stanford University.

Source: Ash Vasudeva, Linda Darling-Hammond, Stephen Newton & Kenneth Montgomery & the School Redesign Network at Stanford University. Oakland Unified School District New Small Schools Initiative Evaluation. 2009.

# 2009 STANFORD REPORT OF OAKLAND SCHOOLS UNDER SMALL SCHOOL MOVEMENT

Oakland Unified School	Year Opened	Grades Served
Manzanita SEED	2005-06	K-5
RISE Community School	2005-06	K-5
Sankofa Academy	2005-06	K-8 (changed to K-5 in 2007-08)
Reach Academy	2005-06	K-5
Kizmet Academy	2005-06 (Closed in 2007)	6-8
EXCEL High School	2005-06	9-12
BEST High School	2005-06 (phasing out)	9-12
Esperanza Elementary School	2006-07	K-5
Fred T. Korematsu Discovery Academy (KDA)	2006-07	K-5
New Highland Academy	2006-07	K-5
Bridges at Melrose	2006-07	K-5
Manzanita Community School	2006-07	K-5
PLACE @ Prescott	2006-07	K-5
Elmhurst Community Prep	2006-07	6-8
Alliance Academy	2006-07	6-8
Coliseum College Prep Academy	2006-07	9-12
Roots International Academy	2006-07	6-8
Peralta Creek Middle School	2006-07 (phasing out)	6-8
United for Success Academy	2006-07	6-8
Futures Elementary	2007-08	K-5
Community United Elementary	2007-08	K-5

Oakland Unified School	Year Opened	Grades Served
Learning Without Limits	2007-08	K-5
Global Family School	2007-08	K-5
East Oakland PRIDE Elementary	2007-08	K-5
Greenleaf Elementary	2007-08	K-5
West Oakland Middle School	2007-08	6-8
Oakland International High School	2007-08	9-12
Maxwell Park International Academy	2008-09	K-5

50 schools were created and transformed during the decade of the 2000's under the policy influence of Stanford University.

Source: Ash Vasudeva, Linda Darling-Hammond, Stephen Newton & Kenneth Montgomery & the School Redesign Network at Stanford University. Oakland Unified School District New Small Schools Initiative Evaluation. 2009.

County Code	District Code	School Code	Charter Number	Authorizer Name	Charter School	Fund Type	Charter Petition Type	Petition Expiration Date
01	10017	0125567	1383	Alameda Co. Office of Education	Urban Montessori Charter	Direct Funded	Regular	6/30/2025
01	10017	0137448	1908	Alameda Co. Office of Education	Aurum Preparatory Academy	Direct Funded	Regular	6/30/2025
01	10017	6002000	1464	Alameda Co. Office of Education	Lazear Charter Academy	Direct Funded	Regular	6/30/2025
01	61259	0114363	0882	Oakland Unified	American Indian Public Charter School II	Direct Funded	Regular	6/30/2025
01	61259	0114868	0883	Oakland Unified	Oakland Charter High	Direct Funded	Regular	6/30/2025
01	61259	0126748	1449	Oakland Unified	LPS Oakland R & D Campus	Direct Funded	Regular	6/30/2025
01	61259	0106906	0661	Oakland Unified	Bay Area Technology	Direct Funded	Regular	6/30/2026
01	61259	0118224	1023	Oakland Unified	Aspire Golden State College Preparatory Academy	Direct Funded	Regular	6/30/2026
01	61259	0128413	1577	Oakland Unified	Aspire College Academy	Direct Funded	Regular	6/30/2026
01	77180	0138289	2015	State Board of Education	Latitude 37.8 High	Direct Funded	Regular	6/30/2026
01	61259	0134015	1783	Oakland Unified	Lodestar: A Lighthouse Community Charter Public	Direct Funded	Regular	6/30/2026
01	61259	6111660	0014	Oakland Unified	Oakland Charter Academy	Direct Funded	Regular	6/30/2026
01	10017	0123968	1284	Alameda Co. Office of Education	Community School for Creative Education	Direct Funded	Regular	6/30/2027
01	10017	0129403	1632	Alameda Co. Office of Education	Epic Charter	Direct Funded	Regular	6/30/2027
01	10017	0130625	0398	Alameda Co. Office of Education	Alternatives in Action	Direct Funded	Regular	6/30/2027
01	10017	0131581	1707	Alameda Co. Office of Education	Oakland Unity Middle School	Direct Funded	Regular	6/30/2027
01	61259	0111476	0780	Oakland Unified	Achieve Academy	Direct Funded	Regular	6/30/2027
01	61259	0111856	0765	Oakland Unified	AIMS College Prep High	Direct Funded	Regular	6/30/2027
01	61259	0129635	1661	Oakland Unified	Downtown Charter Academy	Direct Funded	Regular	6/30/2027
01	61259	0129932	1620	Oakland Unified	East Bay Innovation Academy	Direct Funded	Regular	6/30/2027
01	61259	0130617	0349	Oakland Unified	Oakland Military Institute, College Preparatory Academy	Direct Funded	Regular	6/30/2027
01	61259	0130633	0413	Oakland Unified	Lighthouse Community Charter	Direct Funded	Regular	6/30/2027
01	61259	0130732	1663	Oakland Unified	Aspire Triumph Technology Academy	Direct Funded	Regular	6/30/2027
01	61259	6113807	0106	Oakland Unified	AIMS College Prep Middle	Direct Funded	Regular	6/30/2027
01	61259	6117568	0252	Oakland Unified	Aspire Monarch Academy	Direct Funded	Regular	6/30/2027
01	10017	0112607	0811	Alameda Co. Office of Education	Envision Academy for Arts & Technology	Direct Funded	Regular	6/30/2028
01	10017	6001788	0740	Alameda Co. Office of Education	Cox Academy	Direct Funded	Regular	6/30/2028
01	61259	0108944	0700	Oakland Unified	Lighthouse Community Charter High	Direct Funded	Regular	6/30/2028
01	61259	0109819	0726	Oakland Unified	Aspire Berkley Maynard Academy	Direct Funded	Regular	6/30/2028
01	61259	0132514	1708	Oakland Unified	Francophone Charter School of Oakland	Direct Funded	Regular	6/30/2028
01	61259	3030772	0340	Oakland Unified	Oakland School for the Arts	Direct Funded	Regular	6/30/2028
01	61259	6117972	0302	Oakland Unified	North Oakland Community Charter	Direct Funded	Regular	6/30/2028
01	61259	0100065	0510	Oakland Unified	Oakland Unity High	Direct Funded	Regular	6/30/2030
01	61259	0115014	0938	Oakland Unified	KIPP Bridge Academy	Direct Funded	Regular	6/30/2030
01	61259	0115238	0837	Oakland Unified	ARISE High	Direct Funded	Regular	6/30/2030
01	61259	0115592	1442	Oakland Unified	Learning Without Limits	Direct Funded	Regular	6/30/2030
01	61259	0130666	0465	Oakland Unified	Aspire Lionel Wilson College Preparatory Academy	Direct Funded	Regular	6/30/2030
01	61259	6118608	1443	Oakland Unified	ASCEND	Direct Funded	Regular	6/30/2030

**2024-25 TOTAL  
CHARTER SCHOOLS  
AUTHORIZED: 37  
STATE BOARD OF  
EDUCATION: 1  
COUNTY OFFICE OF  
EDUCATION: 9  
OAKLAND USD: 27**

**2004-05 CHARTER  
SCHOOLS  
AUTHORIZED BY  
OAKLAND USD: 20**

Source: California Department of Education website, March 2025

School District 2023-24	2023-24 District Enrolment	2023-24 Students Per Site	2023-24 Total School Sites	Elementary	Middle School/JRHS	High School	Continuation HS	Academy	Magnet	Alternative	Opportunity	Community Day School	Virtual	Independent Study	Primary/ Child Center	Special Education
Oakland Unified	33,916	424	80	42	8	10	2	14		1				1	1	1
San Francisco Unified	48,736	460	106	65	13	15		4		5					4	
Los Angeles Unified	381,116	521	732	419	65	76	38	48	42		5	9	6		18	6
Sacramento City Unified	36,762	541	68	49	6	8	1	2						1		1
San Diego Unified	95,492	549	174	119	23	24		4		2			1			1
Twin Rivers Unified	22,102	553	40	27	3	5	1	2						1		1
San Juan Unified	38,211	588	65	41	9	10	1			2						2
Garden Grove Unified	37,763	590	64	44	10	9										1
San Bernardino City Unified	44,712	612	73	50	9	9		1		1			1			2
Stockton Unified	32,448	662	49	37		8		1							1	2
Fresno Unified	68,246	689	99	68	14	10	2		Oakland leads the State in number of schools per pupil.			2				3
Capistrano Unified	40,836	704	58	35	13	6	1	1				1	1			
Santa Ana Unified	37,663	753	50	31	6	8		5								
Fontana Unified	33,205	755	44	27	7	5	2	3								
Fremont Unified	32,661	778	42	29	5	5	1			1						1
Long Beach Unified	63,996	780	82	50	10	11		11								
Riverside Unified	38,855	809	48	29	7	5	2	1			1		1	1		1
Moreno Valley Unified	31,344	825	38	23	6	5		2		1		1				
Irvine Unified	37,731	858	44	29	6	5				2			1			1
Clovis Unified	42,624	888	48	34	5	5	1			1		2				
Poway Unified	34,935	896	39	26	6	6	1									
Elk Grove Unified	62,317	944	66	44	9	10	2			1						
Corona-Norco Unified	50,256	966	52	31	8	8		3		1						1
Sweetwater Union High	35,226	1,258	28		10	13		4					1			
Kern High	42,542	1,773	24			19	5									
Grand Total	1,423,695		2,212	1,249	258	295	60	106	42	18	6	15	12	4	24	24

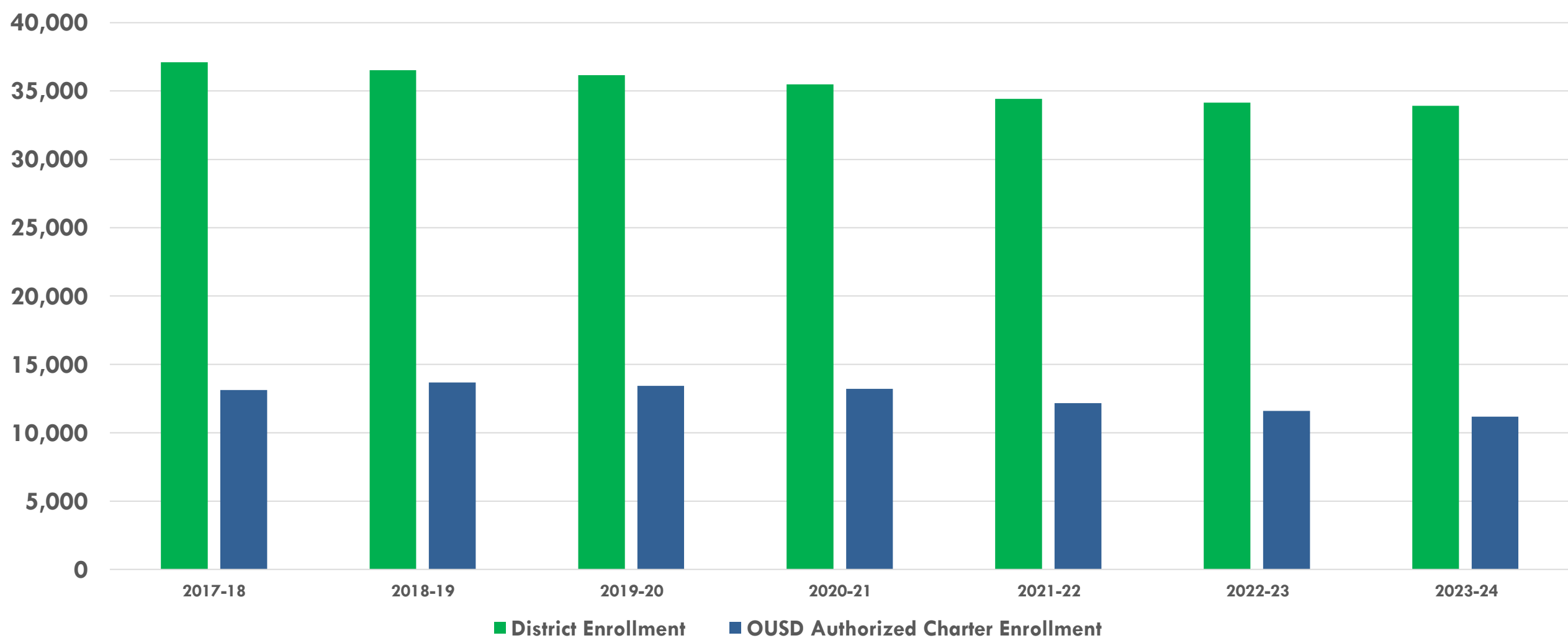
# OAKLAND USD: KEY POINTS

1. Oakland USD required a State Apportionment Loan in 2003 due to:
  - a. Student enrollment flight due to authorizing 20 charters in the 1990's/early 2000's,
  - b. Banking outside the county treasury,
  - c. Utilizing financial system software that was off-line from the County Office of Education,
  - d. Rapidly opening 9 new schools at the beginning of a small school movement, and
  - e. Not attending to financial details.
2. The State Loan of \$100 million is the largest in the history of the state.
3. The additional 2018 special apportionment of \$39 million, that did not require payback, has been depleted.
4. Oakland USD finances have been overburdened since 2003:
  - a. By the State, County Office of Education and the district authorizing 17 charters, adding to the 20 at the time of the bankruptcy, to total 37 as of 2024-25, diverting 25% student enrollment away from the district.
  - b. Operating the most schools per pupil in the state.
  - c. Students not enrolling in the district middle schools, making other choices for education at this juncture.



District	Tenure of Administrators and Trustees	Amount of State Loan
Inglewood Unified School District	Administrator: 10/03/12-Present	\$ 7,000,000
		\$ 12,000,000
		<u>\$ 10,000,000</u>
		<b>\$ 29,000,000</b>
		<i>(\$55 million authorized)</i>
South Monterey County Joint Union High <small>(formerly King City Joint Union High)</small>	Administrator: 07/23/09-06/30/16; Trustee: 07/01/16-Present	\$ 2,000,000
		\$ 3,000,000
		<u>\$ 8,000,000</u>
		<b>\$ 13,000,000</b>
Vallejo City Unified School District	Administrator: 06/22/04-03/31/13; Trustee: 07/13/07-Present	\$ 50,000,000
		<u>\$ 10,000,000</u>
		<b>\$ 60,000,000</b>
Oakland Unified School District	Administrator: 06/16/03-06/28/09; Trustee: 07/01/08-Present	\$ 65,000,000
		<u>\$ 35,000,000</u>
		<b>\$100,000,000</b>
West Fresno Elementary School District	Administrator: 03/19/03-06/30/11; Trustee: 08/26/08-12/04/09	<b>\$ 1,300,000</b>
		<i>(\$2,000,000 authorized)</i>
Emery Unified School District	Administrator: 08/07/01-06/30/04; Trustee: 07/1/04-07/29/11	<b>\$ 1,300,000</b>
		<i>(\$2,300,000 authorized)</i>
Compton Unified School District	Administrators: 07/93-12/10/01; Trustee: 12/11/01-06/02/03	\$ 3,500,000
		\$ 7,000,000
		<u>\$ 9,451,259</u>
		<b>\$ 19,951,259</b>
Coachella Valley Unified School District	Administrators: 05/26/92-09/30/96; Trustee: 10/01/96-12/20/01	\$ 5,130,708
		<u>\$ 2,169,292</u>
		<b>\$ 7,300,000</b>
West Contra Costa Unified School District <small>(formerly Richmond Unified)</small>	Pre-AB 1200 Trustee: 07/01/90-05/01/91; Administrator: 05/02/91- 05/03/92; Trustee: 05/04/92-05/31/12	\$ 2,000,000
		\$ 7,525,000
		<u>\$ 19,000,000</u>
		<b>\$ 28,525,000</b>

Source: California Department of Education website, March 2025



25% of the students in the Oakland area are attending OUSD charters.  
Current Oakland district + charter enrollment would exceed FY 2003 district enrollment of 45,000.

## OAKLAND USD STUDENT POPULATION IS SPLIT 75% DISTRICT/25% CHARTER

*Note that the Charter Enrollment is for the charters authorized directly by Oakland USD. Data does not include the charters authorized on Oakland USD's behalf by Alameda County Office of Education and the State Board of Education. District data may vary from the final, audited numbers. See final slide for details. Source: California Department of Education website, Data Quest, March 2025*

# OAKLAND USD DISTRICT SCHOOL ENROLLMENT

## GRADE 5 TO GRADE 6 PROMOTION

A positive trend is that primary grade enrollment is exceeding graduating senior enrollment. However, Oakland USD is unable to retain primary school enrollment at the middle school level, thus losing the potential for sustainability.

Academic Year	District Total	Grade TK	Grade K	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Grade 9	Grade 10	Grade 11	Grade 12	Ungr Sec
2023-24	33,916	1,014	2,635	2,841	2,896	2,733	2,768	2,746	2,163	2,230	2,267	2,252	2,415	2,328	2,628	0
2022-23	34,149	0	3,528	2,930	2,794	2,828	2,803	2,820	2,248	2,252	2,244	2,283	2,403	2,326	2,690	0
2021-22	34,428	0	3,457	2,829	2,876	2,878	2,878	2,829	2,282	2,278	2,280	2,316	2,332	2,426	2,767	0
2020-21	35,489	0	3,337	3,069	3,065	3,051	3,035	2,953	2,367	2,314	2,292	2,290	2,528	2,428	2,760	0
2019-20	36,154	0	3,682	3,174	3,148	3,073	3,058	3,000	2,295	2,264	2,419	2,495	2,439	2,395	2,712	0
2018-19	36,524	0	3,770	3,236	3,137	3,111	3,086	3,133	2,273	2,418	2,343	2,320	2,444	2,500	2,753	0
2017-18	37,096	0	3,968	3,244	3,212	3,203	3,185	3,099	2,476	2,347	2,369	2,387	2,552	2,503	2,453	98

When students promote from Grade 5 to Grade 6, the district is losing about 700 students per year.

The data provided by Data Quest is based on the first submission of data to the CDE for these years, and not the final, audited numbers used for the Principal Apportionment. See final slide for details. Source: California Department of Education website, Data Quest, March 2025

# OAKLAND USD AUTHORIZED CHARTER SCHOOL ENROLLMENT

## SIGNIFICANT GAINS FROM GRADE 5 TO GRADE 6

Charter school students promote/enroll at higher rates in the charter middle schools and high schools than the district middle and high schools.  
Gains of 450 students per year.

Academic Year	Charter Total Enrollment	Grade TK	Grade K	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Grade 9	Grade 10	Grade 11	Grade 12
2023-24	11,170	182	552	642	699	696	707	697	1,052	1,058	1,092	922	1,003	946	922
2022-23	11,592	0	750	689	662	715	687	706	1,072	1,092	1,113	1,090	1,070	986	960
2021-22	12,172	0	767	683	738	721	730	729	1,125	1,139	1,160	1,191	1,143	1,060	986
2020-21	13,215	0	825	811	810	840	843	820	1,179	1,252	1,292	1,304	1,150	1,065	1,024
2019-20	13,434	0	984	842	880	884	861	837	1,244	1,284	1,247	1,253	1,142	1,025	951
2018-19	13,678	0	981	884	883	889	857	779	1,387	1,401	1,366	1,229	1,116	996	910
2017-18	13,135	0	978	873	882	833	771	837	1,382	1,360	1,229	1,200	1,052	876	862

*Note that the Charter Enrollment is for the charters authorized directly by Oakland USD. Data does not include the charters authorized on Oakland USD's behalf by Alameda County Office of Education and the State Board of Education. LEA data may vary from the final, audited numbers. See final slide for details. Source: California Department of Education website, Data Quest, March 2025*

# OAKLAND USD: KEY POINTS

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- The district has engaged in various processes since 2017-18 through 2023-24 to close/consolidate its own schools and its authorized charters.

# OAKLAND UNIFIED SCHOOL “DISTRICT ONLY” ENROLLMENT BY SCHOOL SITE

## SCHOOL OPENINGS, CLOSINGS, & TRANSFORMATIONS FROM 2017-18 TO 2023-24

2017-18 District Schools	Student Enrollment	2023-24 District Schools	Student Enrollment
<a href="#">ACORN Woodland Elementary</a>	300	<a href="#">ACORN Woodland Elementary</a>	290
<a href="#">Allendale Elementary</a>	361	<a href="#">Allendale Elementary</a>	374
<a href="#">Alliance Academy</a>	358		
<a href="#">Bella Vista Elementary</a>	447	<a href="#">Bella Vista Elementary</a>	379
<a href="#">Bret Harte Middle</a>	591	<a href="#">Bret Harte Middle</a>	417
<a href="#">Bridges Academy</a>	442	<a href="#">Bridges @ Melrose Academy Elementary</a>	423
<a href="#">Brookfield Elementary</a>	296	<a href="#">Brookfield Elementary</a>	114
<a href="#">Burckhalter Elementary</a>	248	<a href="#">Burckhalter Elementary</a>	208
<a href="#">Carl B. Munck Elementary</a>	236	<a href="#">Carl B. Munck Elementary</a>	171
<a href="#">Castlemont High</a>	858	<a href="#">Castlemont High</a>	698
<a href="#">Chabot Elementary</a>	567	<a href="#">Chabot Elementary</a>	579
<a href="#">Claremont Middle</a>	474	<a href="#">Claremont Middle</a>	488
<a href="#">Cleveland Elementary</a>	411	<a href="#">Cleveland Elementary</a>	383
<a href="#">Coliseum College Prep Academy</a>	475	<a href="#">Coliseum College Prep Academy</a>	780
<a href="#">Community Day High</a>	22		
<a href="#">Community Day Middle</a>	11		
<a href="#">Community United Elementary</a>	367		
<a href="#">Crocker Highlands Elementary</a>	473	<a href="#">Crocker Highlands Elementary</a>	410
<a href="#">Dewey Academy</a>	240	<a href="#">Dewey Academy High</a>	89
<a href="#">East Oakland Pride Elementary</a>	351	<a href="#">East Oakland Pride Elementary</a>	345

From 2017-18 to 2023-24:

- Loss of Alliance Academy.
- Loss of Community United Elementary.

Source: California  
Department of Education  
website, Data Quest,  
March 2025

# OAKLAND UNIFIED SCHOOL “DISTRICT ONLY” ENROLLMENT BY SCHOOL SITE

## SCHOOL OPENINGS, CLOSINGS, & TRANSFORMATIONS FROM 2017-18 TO 2023-24

2017-18 District Schools	Student Enrollment	2023-24 District Schools	Student Enrollment
<a href="#">Edna Brewer Middle</a>	805	<a href="#">Edna Brewer Middle</a>	791
<a href="#">Elmhurst Community Prep</a>	371	<a href="#">Elmhurst United Middle</a>	752
<a href="#">Emerson Elementary</a>	314	<a href="#">Emerson Elementary</a>	332
<a href="#">EnCompass Academy Elementary</a>	326	<a href="#">EnCompass Academy Elementary</a>	299
<a href="#">Esperanza Elementary</a>	352	<a href="#">Esperanza Elementary</a>	430
<a href="#">Franklin Elementary</a>	702	<a href="#">Franklin Elementary</a>	491
<a href="#">Fred T. Korematsu Discovery Academy</a>	339	<a href="#">Fred T. Korematsu Discovery Academy Elementary</a>	176
<a href="#">Fremont High</a>	827	<a href="#">Fremont High</a>	1,186
<a href="#">Frick Middle</a>	227	<a href="#">Frick United Academy of Language Middle</a>	355
<a href="#">Fruitvale Elementary</a>	367	<a href="#">Fruitvale Elementary</a>	254
<a href="#">Futures Elementary</a>	294		
<a href="#">Garfield Elementary</a>	654	<a href="#">Garfield Elementary</a>	483
<a href="#">Gateway to College at Laney College</a>	90	<a href="#">Gateway to College High at Laney College</a>	98
<a href="#">Glenview Elementary</a>	455	<a href="#">Glenview Elementary</a>	454
<a href="#">Global Family</a>	442	<a href="#">Global Family Elementary</a>	440
<a href="#">Grass Valley Elementary</a>	260	<a href="#">Grass Valley Elementary</a>	158
<a href="#">Greenleaf Elementary</a>	638	<a href="#">Greenleaf</a>	616
		<a href="#">Highland Community</a>	453
<a href="#">Hillcrest Elementary</a>	387	<a href="#">Hillcrest</a>	376
<a href="#">Home and Hospital Program</a>	7	<a href="#">Home and Hospital Program</a>	9

From 2017-18 to 2023-24:

- Loss of Futures Elementary.
- Gain of Highland Community.

Source: California  
Department of Education  
website, Data Quest,  
March 2025



# OAKLAND UNIFIED SCHOOL “DISTRICT ONLY” ENROLLMENT BY SCHOOL SITE

## SCHOOL OPENINGS, CLOSINGS, & TRANSFORMATIONS FROM 2017-18 TO 2023-24

2017-18 District Schools	Student Enrollment	2023-24 District Schools	Student Enrollment
<a href="#">Hoover Elementary</a>	278	<a href="#">Hoover Elementary</a>	268
<a href="#">Horace Mann Elementary</a>	345	<a href="#">Horace Mann Elementary</a>	182
<a href="#">Howard Elementary</a>	214		
<a href="#">Independent Study, Sojourner Truth</a>	147	<a href="#">Independent Study, Sojourner Truth</a>	573
		<a href="#">Infant and Preschool Program</a>	1
<a href="#">International Community</a>	306	<a href="#">International Community Elementary</a>	306
<a href="#">Joaquin Miller Elementary</a>	435	<a href="#">Joaquin Miller Elementary</a>	384
<a href="#">Kaiser Elementary</a>	274	<a href="#">Kaiser Early Childhood Center</a>	129
<a href="#">La Escuelita Elementary</a>	417	<a href="#">La Escuelita</a>	265
<a href="#">Laurel Elementary</a>	510	<a href="#">Laurel Elementary</a>	412
<a href="#">LIFE Academy</a>	464	<a href="#">LIFE Academy</a>	441
<a href="#">Lincoln Elementary</a>	744	<a href="#">Lincoln Elementary</a>	687
		<a href="#">Lockwood STEAM Academy Elementary</a>	662
<a href="#">Madison Park Academy 6-12</a>	772	<a href="#">Madison Park Academy 6-12</a>	664
<a href="#">Madison Park Academy TK-5</a>	304	<a href="#">Madison Park Academy Elementary</a>	228
<a href="#">Manzanita Community</a>	438	<a href="#">Manzanita Community Elementary</a>	338
<a href="#">Manzanita SEED Elementary</a>	400	<a href="#">Manzanita SEED Elementary</a>	413
<a href="#">Markham Elementary</a>	340	<a href="#">Markham Elementary</a>	297
<a href="#">Martin Luther King, Jr. Elementary</a>	269	<a href="#">Martin Luther King, Jr. Elementary</a>	337
<a href="#">McClymonds High</a>	401	<a href="#">McClymonds High</a>	265

From 2017-18 to 2023-24:

- Loss of Howard Elementary.
- Gain of Lockwood STEAM Elementary.

Source: California  
Department of Education  
website, Data Quest,  
March 2025





# OAKLAND UNIFIED SCHOOL “DISTRICT ONLY” ENROLLMENT BY SCHOOL SITE

## SCHOOL OPENINGS, CLOSINGS, & TRANSFORMATIONS FROM 2017-18 TO 2023-24

2017-18 District Schools	Student Enrollment	2023-24 District Schools	Student Enrollment
<a href="#">Melrose Leadership Academy</a>	508	<a href="#">Melrose Leadership Academy</a>	678
<a href="#">MetWest High</a>	174	<a href="#">MetWest High</a>	237
<a href="#">MLK / Lafayette Elementary</a>	165		
<a href="#">Montclair Elementary</a>	634	<a href="#">Montclair Elementary</a>	562
<a href="#">Montera Middle</a>	774	<a href="#">Montera Middle</a>	659
<a href="#">New Highland Academy</a>	351		
<a href="#">Nonpublic, Nonsectarian Schools</a>	141	<a href="#">Nonpublic, Nonsectarian Schools</a>	81
		<a href="#">Oakland Academy of Knowledge Elementary</a>	249
<a href="#">Oakland High</a>	1,568	<a href="#">Oakland High</a>	1,525
<a href="#">Oakland International High</a>	367	<a href="#">Oakland International High</a>	290
<a href="#">Oakland SOL (School of Language) Dual Language Middle</a>	55		
<a href="#">Oakland Technical High</a>	1,998	<a href="#">Oakland Technical High</a>	1,813
<a href="#">Parker Elementary</a>	370		
<a href="#">Peralta Elementary</a>	329	<a href="#">Peralta Elementary</a>	341
<a href="#">Piedmont Avenue Elementary</a>	334	<a href="#">Piedmont Avenue Elementary</a>	313
<a href="#">Preparatory Literary Academy of Cultural Excellence</a>	181	<a href="#">Prescott Elementary</a>	130
<a href="#">Ralph J. Bunche High</a>	100	<a href="#">Ralph J. Bunche Continuation High</a>	82
<a href="#">Reach Academy</a>	397	<a href="#">Reach Academy Elementary</a>	427
<a href="#">Redwood Heights Elementary</a>	362	<a href="#">Redwood Heights Elementary</a>	383
<a href="#">Rise Community</a>	242		

From 2017-18 to 2023-24:

- Loss of MLK/Lafayette Elementary.
- Loss of New Highland Academy.
- Loss of Oakland SOL Middle.
- Loss of Rise Community.
- Gain of Oakland Academy of Knowledge Elementary.

Source: California  
Department of Education  
website, Data Quest,  
March 2025



# OAKLAND UNIFIED SCHOOL “DISTRICT ONLY” ENROLLMENT BY SCHOOL SITE

## SCHOOL OPENINGS, CLOSINGS, & TRANSFORMATIONS FROM 2017-18 TO 2023-24

2017-18 District Schools	Student Enrollment	2023-24 District Schools	Student Enrollment
<a href="#">Roosevelt Middle</a>	548	<a href="#">Roosevelt Middle</a>	551
<a href="#">ROOTS International Academy</a>	309		
<a href="#">Rudsdale Continuation</a>	187	<a href="#">Rudsdale Continuation High</a>	304
<a href="#">Sankofa Academy</a>	187	<a href="#">Sankofa United Elementary</a>	232
<a href="#">Sequoia Elementary</a>	436	<a href="#">Sequoia Elementary</a>	447
<a href="#">Skyline High</a>	1,756	<a href="#">Skyline High</a>	1,432
<a href="#">Street Academy (Alternative)</a>	108	<a href="#">Street Academy Alternative High</a>	57
<a href="#">Think College Now</a>	307	<a href="#">Think College Now Elementary</a>	258
<a href="#">Thornhill Elementary</a>	390	<a href="#">Thornhill Elementary</a>	392
<a href="#">United for Success Academy</a>	359	<a href="#">United for Success Academy Middle</a>	356
<a href="#">Urban Promise Academy</a>	372	<a href="#">Urban Promise Academy Middle</a>	371
<a href="#">West Oakland Middle</a>	202	<a href="#">West Oakland Middle</a>	160
<a href="#">Westlake Middle</a>	360	<a href="#">Westlake Middle</a>	300
<a href="#">Young Adult Program</a>	82	<a href="#">Young Adult Program</a>	133
<b><a href="#">Oakland Unified</a></b>	<b>37,096</b>	<b><a href="#">Oakland Unified</a></b>	<b>33,916</b>
<b><a href="#">Alameda County</a></b>	<b>206,355</b>	<b><a href="#">Alameda County</a></b>	<b>190,365</b>
<b><a href="#">Statewide</a></b>	<b>5,591,977</b>	<b><a href="#">Statewide</a></b>	<b>5,128,055</b>

From 2017-18 to 2023-24:

- Loss of ROOTS International Academy.
- Gain of Highland Community.

Source: California  
Department of Education  
website, Data Quest,  
March 2025



# OAKLAND UNIFIED SCHOOL “CHARTER ONLY” ENROLLMENT BY SCHOOL SITE

2017-18 Charter Schools Authorized by OUSD	Charter Student Enrollment	2023-24 Charter Schools Authorized by OUSD	Charter Student Enrollment
<a href="#">Achieve Academy</a>	675	<a href="#">Achieve Academy</a>	542
		<a href="#">AIMS College Prep High</a>	368
		<a href="#">AIMS College Prep Middle</a>	212
<a href="#">American Indian Public Charter</a>	146		
<a href="#">American Indian Public Charter II</a>	647	<a href="#">American Indian Public Charter School II</a>	628
<a href="#">American Indian Public High</a>	360		
<a href="#">ARISE High</a>	288	<a href="#">ARISE High</a>	400
<a href="#">ASCEND</a>	487	<a href="#">ASCEND</a>	481
<a href="#">Aspire Berkley Maynard Academy</a>	568	<a href="#">Aspire Berkley Maynard Academy</a>	497
<a href="#">Aspire College Academy</a>	278	<a href="#">Aspire College Academy</a>	203
<a href="#">Aspire ERES Academy</a>	217		
<a href="#">Aspire Golden State College Preparatory Academy</a>	609	<a href="#">Aspire Golden State College Preparatory Academy</a>	436
<a href="#">Aspire Lionel Wilson College Preparatory Academy</a>	515	<a href="#">Aspire Lionel Wilson College Preparatory Academy</a>	406
<a href="#">Aspire Monarch Academy</a>	408	<a href="#">Aspire Monarch Academy</a>	402
<a href="#">Aspire Triumph Technology Academy</a>	287	<a href="#">Aspire Triumph Technology Academy</a>	245
<a href="#">Bay Area Technology</a>	322	<a href="#">Bay Area Technology</a>	309
<a href="#">Civicorps Corpsmember Academy</a>	71		
<a href="#">Conservatory of Vocal/Instrumental Arts High</a>	72		
<a href="#">Downtown Charter Academy</a>	275	<a href="#">Downtown Charter Academy</a>	259
<a href="#">East Bay Innovation Academy</a>	497	<a href="#">East Bay Innovation Academy</a>	502

From 2017-18 to 2023-24:

- Loss of American Indian Public High.
- Loss of Aspire ERES Academy.
- Loss of Civicorps Corpsmember Academy.
- Loss of Conservatory of Vocal/Instrumental Arts High.
- Gain of AIMS College Prep Middle.
- Gain of AIMS College Prep Middle.

Source: California  
Department of Education  
website, Data Quest,  
March 2025



# OAKLAND UNIFIED SCHOOL “CHARTER ONLY” ENROLLMENT BY SCHOOL SITE

2017-18 Charter Schools Authorized by OUSD	Charter Enrollment	2023-24 Charter Schools Authorized by OUSD	Charter Enrollment
<a href="#">East Oakland Leadership Academy</a>	111		
<a href="#">Epic Charter</a>	342		
<a href="#">Francophone Charter School of Oakland</a>	190	<a href="#">Francophone Charter School of Oakland</a>	331
<a href="#">KIPP Bridge Academy</a>	560	<a href="#">KIPP Bridge Academy</a>	487
<a href="#">Learning Without Limits</a>	426	<a href="#">Learning Without Limits</a>	354
<a href="#">Lighthouse Community Charter</a>	507	<a href="#">Lighthouse Community Charter</a>	554
<a href="#">Lighthouse Community Charter High</a>	260	<a href="#">Lighthouse Community Charter High</a>	302
<a href="#">Lodestar: A Lighthouse Community Charter Public</a>	303	<a href="#">Lodestar: A Lighthouse Community Charter Public</a>	739
<a href="#">LPS Oakland R &amp; D Campus</a>	417	<a href="#">LPS Oakland R &amp; D Campus</a>	218
<a href="#">North Oakland Community Charter</a>	226	<a href="#">North Oakland Community Charter</a>	111
<a href="#">Oakland Charter Academy</a>	233	<a href="#">Oakland Charter Academy</a>	223
<a href="#">Oakland Charter High</a>	412	<a href="#">Oakland Charter High</a>	359
<a href="#">Oakland Military Institute, College Preparatory Academy</a>	719	<a href="#">Oakland Military Institute, College Preparatory Academy</a>	518
<a href="#">Oakland School for the Arts</a>	755	<a href="#">Oakland School for the Arts</a>	780
<a href="#">Oakland Unity High</a>	346	<a href="#">Oakland Unity High</a>	304
<a href="#">Roses in Concrete</a>	340		
<a href="#">Vincent Academy</a>	266		
<b><a href="#">Oakland Unified</a></b>	<b>13,135</b>	<b><a href="#">Oakland Unified</a></b>	<b>11,170</b>
<b><a href="#">Alameda County</a></b>	<b>22,006</b>	<b><a href="#">Alameda County</a></b>	<b>20,904</b>
<b><a href="#">Statewide</a></b>	<b>628,849</b>	<b><a href="#">Statewide</a></b>	<b>709,635</b>

From 2017-18 to 2023-24:

- Loss of East Oakland Leadership Academy.
- Loss of Epic Charter.
- Loss of Roses in Concrete.
- Loss of Vincent Academy.

Source: California Department of Education website, Data Quest, March 2025



# OAKLAND USD: KEY POINTS

- 1) State-wide averages of pupils per school-site setting have been decreasing in the past several decades due to low birth rate & emigration.
- 2) The financial metric for optimal school size is:
  - a) No less than 500 elementary students,
  - b) About 800 middle school students, and
  - c) Approximately 1,500 comprehensive high school students.
- 3) Oakland USD has numerous sites that operate below these optimal metrics.
  - a) Costs escalate with the number of sites:
    - i) More talent is needed in the areas of counseling, psychologists, nurses, social workers, maintenance & operations, technology, safety, and clerical.
    - ii) Administrative costs, both site and district.
    - iii) Utility and insurance costs.
  - b) General obligation bond dollars must be divided into smaller projects with less impact per site.
- 4) Oakland USD oversees more charters than 48 of the 58 County Offices of Education.
  - a) Adds to legal and administrative costs.
  - b) Diverts attention from Oakland Unified School District students.

# DISTRICTS & CHARTERS WITHIN EACH COUNTY OFFICE OF EDUCATION

**NOTE: OAKLAND USD SUPERVISES 80 SCHOOLS AND 27 CHARTERS**

County Office of Education	Districts (non-charters)	Charters	Total LEAs in County
Alameda	18	52	70
Alpine	1	0	1
Amador	1	0	1
Butte	13	19	32
Calaveras	4	1	5
Colusa	4	0	4
Contra Costa	18	23	41
Del Norte	1	2	3
El Dorado	15	13	28
Fresno	31	28	59
Glenn	8	4	12
Humboldt	31	15	46
Imperial	16	3	19
Inyo	6	3	9
Kern	46	17	63
Kings	13	8	21
Lake	6	3	9
Lassen	10	3	13
Los Angeles	79	358	437
Madera	9	11	20
Marin	17	3	20
Mariposa	1	1	2
Mendocino	12	11	23
Merced	20	3	23
Modoc	3	0	3
Mono	2	1	3
Monterey	24	8	32
Napa	5	3	8
Nevada	9	13	22

County Office of Education	Districts (non-charters)	Charters	Total LEAs in County
Orange	28	43	71
Placer	16	16	32
Plumas	1	1	2
Riverside	23	30	53
Sacramento	13	53	66
San Benito	11	2	13
San Bernardino	33	53	86
San Diego	42	128	170
San Francisco	1	14	15
San Joaquin	14	50	64
San Luis Obispo	10	3	13
San Mateo	23	14	37
Santa Barbara	20	15	35
Santa Clara	31	60	91
Santa Cruz	11	14	25
Shasta	24	16	40
Sierra	1	0	1
Siskiyou	24	2	26
Solano	6	12	18
Sonoma	40	53	93
Stanislaus	25	22	47
Sutter	12	9	21
Tehama	13	4	17
Trinity	9	1	10
Tulare	43	21	64
Tuolumne	11	2	13
Ventura	19	12	31
Yolo	5	7	12
Yuba	5	6	11

- Oakland is responsible for overseeing more LEA’s than many County Offices of Education.
- Only 10 of 58 Counties have more charters within their boundaries than Oakland supervises.
- In addition to the 27 OUSD-authorized charters, the Alameda County Office of Education authorized 9 and the State Board of Equalization authorized 1, citing Oakland USD as the sponsor.
- Oakland has more responsibility and more complexity than most districts, which diverts attention from the educational program of its own students.

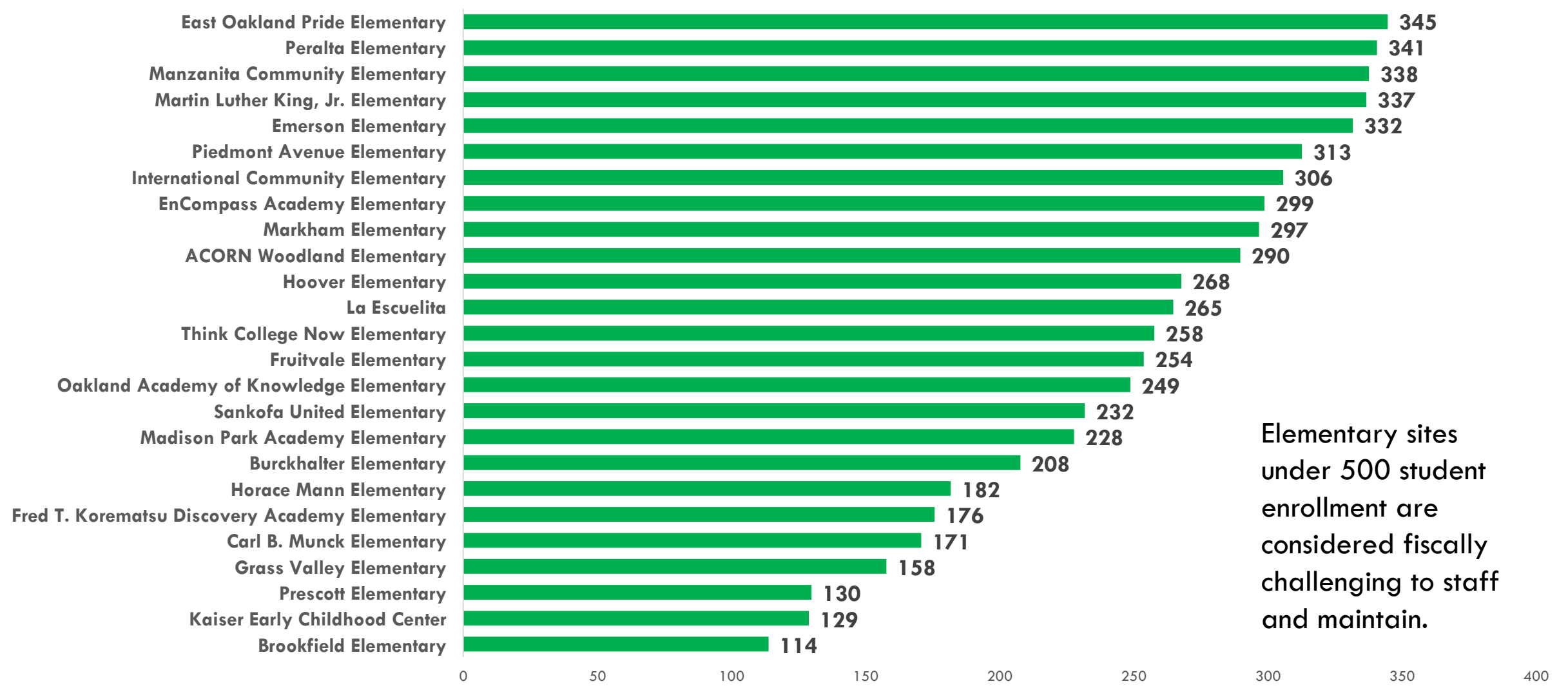
Source: California Department of Education, 2024-25 Principal Apportionment, February 2025

# 2023-24 CALIFORNIA (STATE-WIDE) SCHOOL TYPES AND NUMBER OF SCHOOLS

California School Type	2023- 24 Student Enrollment	2023-24 Number of Schools	2023-24 Average # Of Students Per School	2009-10 Average # Of Students Per School
Elementary	2,770,657	5,856	473	531
K-12	318,772	371	859	
Intermediate/Middle	862,237	1,261	684	803
Junior high	29,872	52	574	
High	1,663,443	1,297	1,283	1,481
Alternative	88,789	336	264	
Continuation	48,822	418	117	
Community Day	2,499	122	20	
County Community	13,947	71	196	
Juvenile Court	2,290	49	47	
Opportunity Schools	1,909	18	106	
Special Education <sup>1</sup>	20,467	137	149	
Other School Locations	271	9	30	

- Consider the size of Oakland Schools compared to California averages.
- Due to decline in overall enrollment, school sizes, state-wide, are declining.
- However, old metrics of the 2009-10 year still stand as the recommended size for each grade level to maintain fiscal solvency, while balancing a quality educational program.

# BELOW AVERAGE OAKLAND ELEMENTARY (K-5) SITES: 2023-24 ENROLLMENT

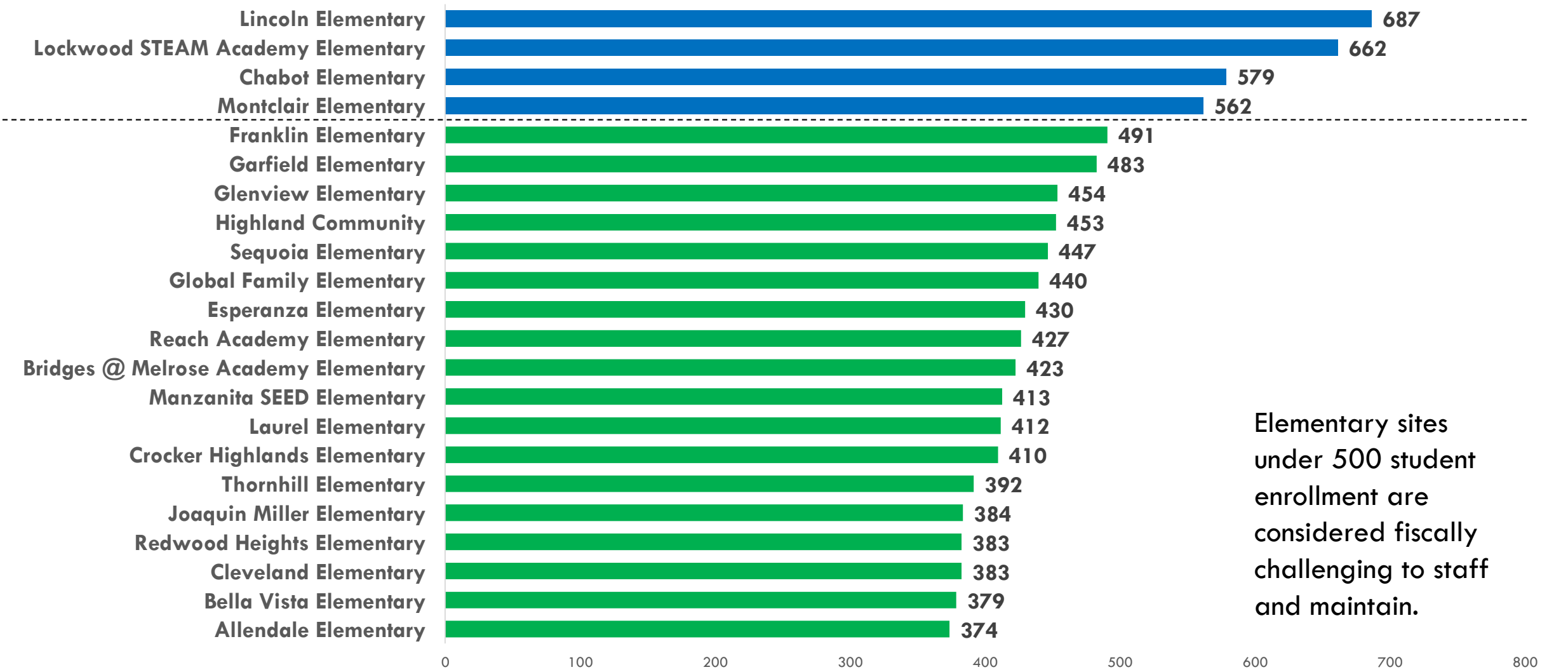


Elementary sites under 500 student enrollment are considered fiscally challenging to staff and maintain.

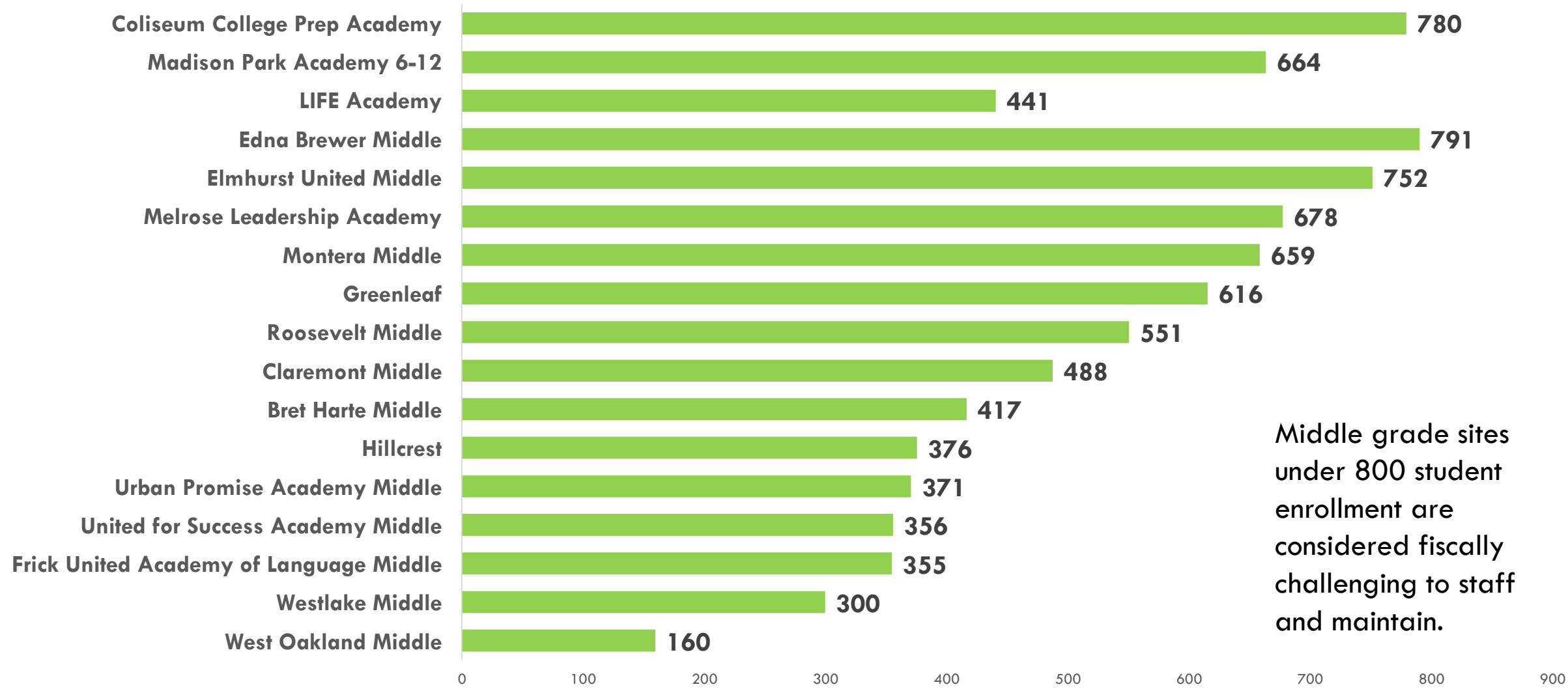
Source: California Department of Education website, Data Quest, March 2025



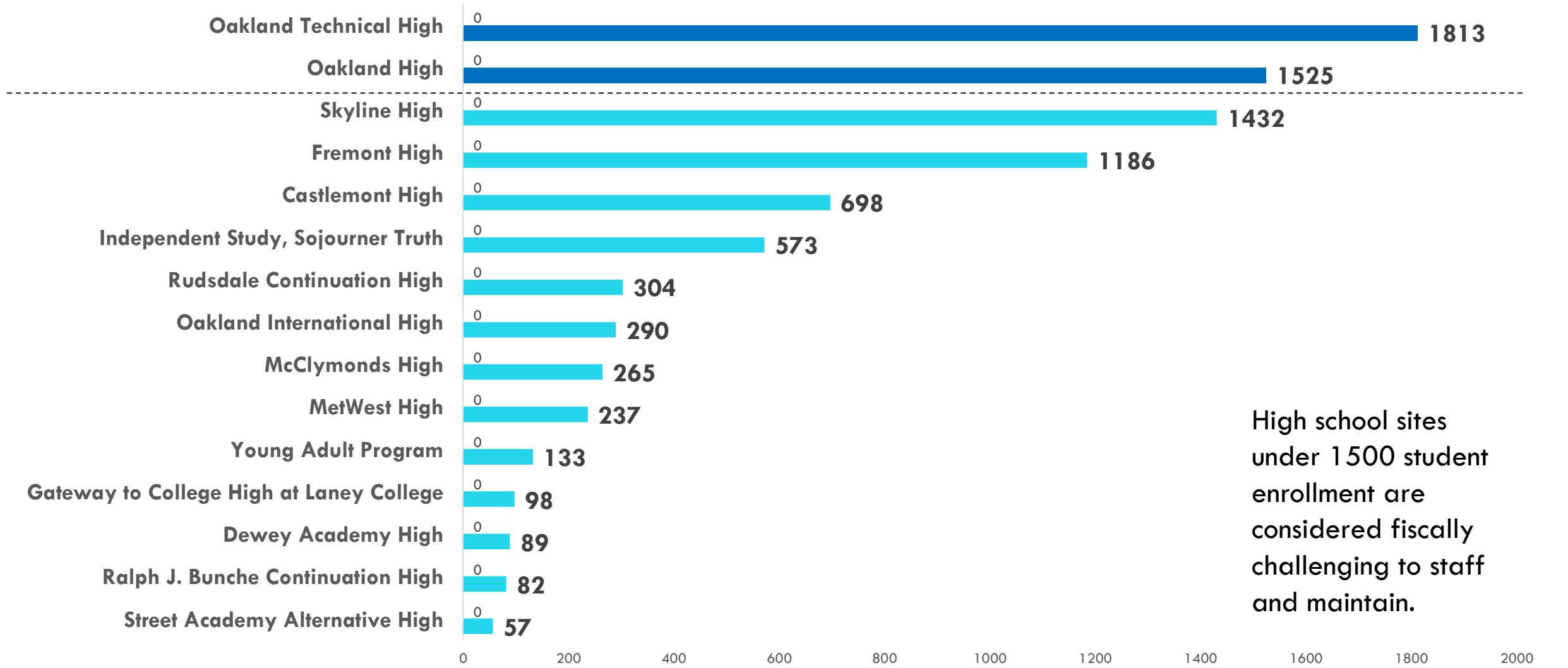
# ABOVE AVERAGE OAKLAND ELEMENTARY (K-5) SITES: 2023-24 ENROLLMENT



# OAKLAND MIDDLE AND GR 6-12 SITES: 2023-24 ENROLLMENT



# OAKLAND K-12 AND GR 9-12 SITES: 2023-24 ENROLLMENT



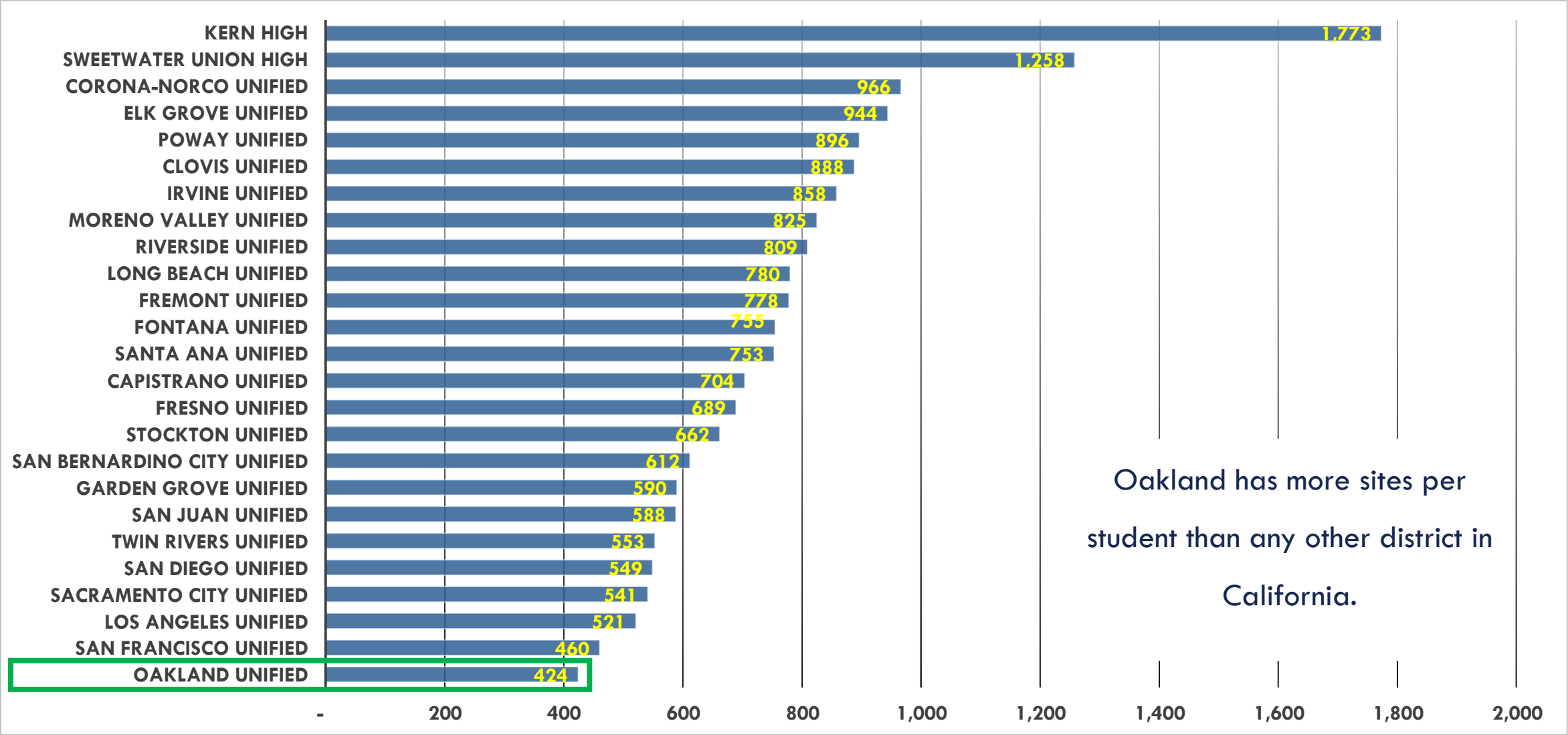
# RANK OF AVERAGE NUMBER OF DISTRICT PUPILS PER SCHOOL

Largest Districts in California per CDE DataQuest	2023-24 Rank of Pupils Per Site	2023-24 District Enrollment Divided by # of Sites	2023-24 District Enrollment	Number of District Schools 2023-24
<b>Oakland Unified</b>	<b>1</b>	<b>424</b>	<b>33,916</b>	<b>80</b>
San Francisco Unified	2	460	48,736	106
Los Angeles Unified	3	521	381,116	732
Sacramento City Unified	4	541	36,762	68
San Diego Unified	5	549	95,492	174
Twin Rivers Unified	6	553	22,102	40
San Juan Unified	7	588	38,211	65
Garden Grove Unified	8	590	37,763	64
San Bernardino City Unified	9	612	44,712	73
Stockton Unified	10	662	32,448	49
Fresno Unified	11	689	68,246	99
Capistrano Unified	12	704	40,836	58
Santa Ana Unified	13	753	37,663	50
Fontana Unified	14	755	33,205	44
Fremont Unified	15	778	32,661	42
Long Beach Unified	16	780	63,996	82
Riverside Unified	17	809	38,855	48
Moreno Valley Unified	18	825	31,344	38
Irvine Unified	19	858	37,731	44
Clovis Unified	20	888	42,624	48
Poway Unified	21	896	34,935	39
Elk Grove Unified	22	944	62,317	66
Corona-Norco Unified	23	966	50,256	52
Sweetwater Union High	24	1,258	35,226	28
Kern High	25	1,773	42,542	24

Oakland has more sites per student than any other district in California.

Source: California Department of Education website, Data Quest, March 2025

# 2023-24 DISTRICT ENROLLMENT DIVIDED BY # OF SCHOOLS



Source: California Department of Education website, Data Quest, March 2025

# 2023-24 TOP 25 DISTRICTS IN CALIFORNIA BY DISTRICT STUDENT ENROLLMENT

Largest Districts in California per CDE DataQuest	Number of District Schools 2023-24	2023-24 District Enrollment Divided by # of Sites	2023-24 District Enrollment
Kern High	24	1,773	42,542
Sweetwater Union High	28	1,258	35,226
Moreno Valley Unified	38	825	31,344
Poway Unified	39	896	34,935
Twin Rivers Unified	40	553	22,102
Fremont Unified	42	778	32,661
Fontana Unified	44	755	33,205
Irvine Unified	44	858	37,731
Riverside Unified	48	809	38,855
Clovis Unified	48	888	42,624
Stockton Unified	49	662	32,448
Santa Ana Unified	50	753	37,663
Corona-Norco Unified	52	966	50,256
Capistrano Unified	58	704	40,836
Garden Grove Unified	64	590	37,763
San Juan Unified	65	588	38,211
Elk Grove Unified	66	944	62,317
Sacramento City Unified	68	541	36,762
San Bernardino City Unified	73	612	44,712
<b>Oakland Unified</b>	<b>80</b>	<b>424</b>	<b>33,916</b>
Long Beach Unified	82	780	63,996
Fresno Unified	99	689	68,246
San Francisco Unified	106	460	48,736
San Diego Unified	174	549	95,492
Los Angeles Unified	732	521	381,116

Oakland ranks number 6 in the state with total number of sites, even though it is #20 in student enrollment, or half the size of Long Beach.

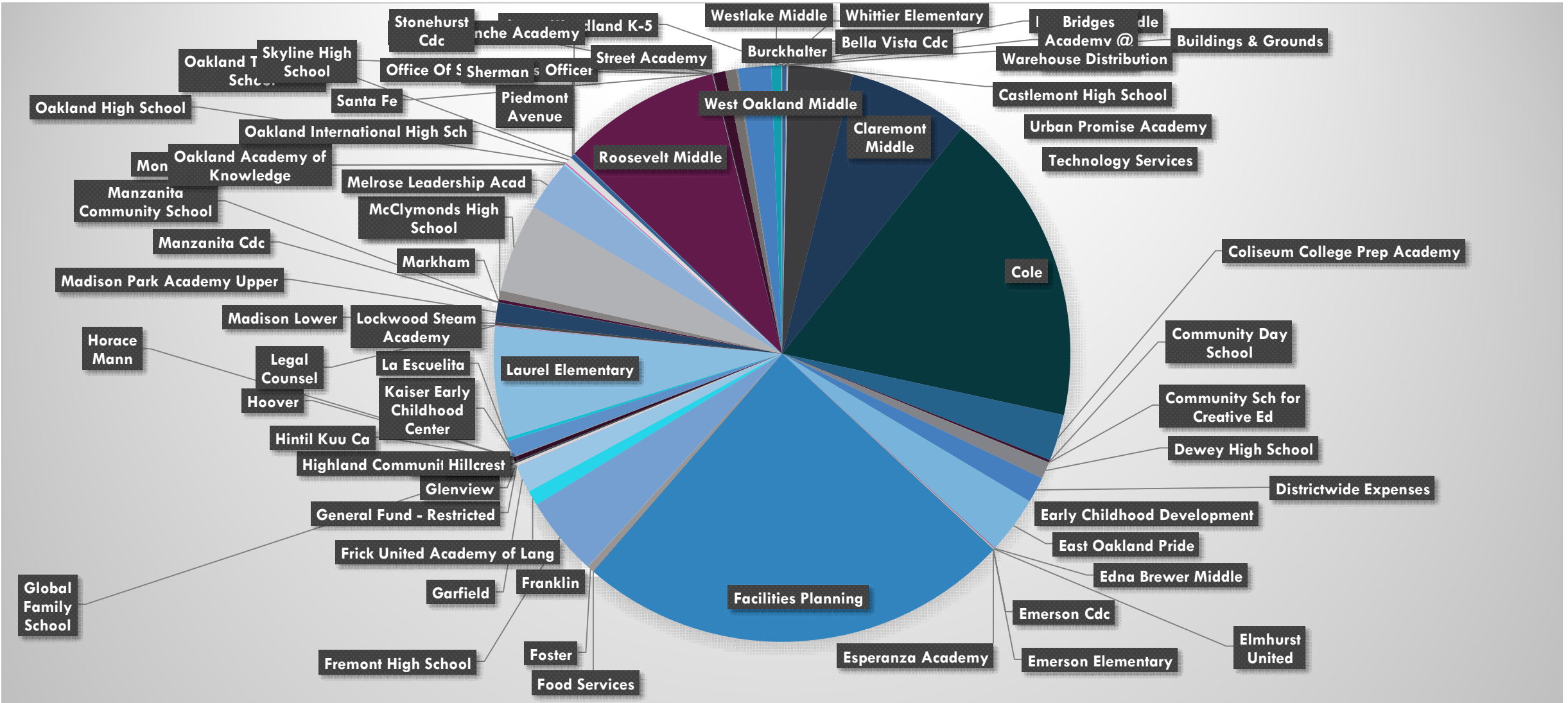
# 2023-24 TOP 25 DISTRICTS IN CALIFORNIA BY DISTRICT STUDENT ENROLLMENT

Largest Districts in California per CDE DataQuest	2023-24 District Enrollment	2014-15 District Enrollment	2023-24 Charter Enrollment	2014-15 Charter Enrollment
Los Angeles Unified	381,116	504,205	148,786	142,478
San Diego Unified	95,492	109,087	18,838	20,692
Fresno Unified	68,246	70,646	3,234	2,897
Long Beach Unified	63,996	79,175	301	534
Elk Grove Unified	62,317	62,209	1,201	679
Corona-Norco Unified	50,256	53,739	-	-
San Francisco Unified	48,736	52,961	6,716	5,453
San Bernardino City Unified	44,712	50,242	4,695	3,123
Clovis Unified	42,624	40,853	667	316
Kern High	42,542	36,912	574	406
Capistrano Unified	40,836	49,838	7,490	4,198
Riverside Unified	38,855	42,013	650	326
San Juan Unified	38,211	40,145	11,646	8,969
Garden Grove Unified	37,763	46,177	-	-
Irvine Unified	37,731	31,392	221	-
Santa Ana Unified	37,663	52,638	2,665	4,177
Sacramento City Unified	36,762	41,026	5,792	5,842
Sweetwater Union High	35,226	40,113	1,460	905
Poway Unified	34,935	35,629	-	-
<b>Oakland Unified</b>	<b>33,916</b>	<b>37,096</b>	<b>11,170</b>	<b>10,981</b>
Fontana Unified	33,205	39,470	205	-
Fremont Unified	32,661	33,961	402	247
Stockton Unified	32,448	34,487	6,282	5,570
Moreno Valley Unified	31,344	34,122	-	48
Twin Rivers Unified	22,102	24,001	19,365	7,034

Oakland has, by far, more charter students authorized, than other districts. With over 45,000 students in the area, Oakland's student population has not changed since 2003. However, the student population is currently split, 75%/25%, district to charter.

Source: California Department of Education website, Data Quest, March 2025

**GENERAL OBLIGATION BOND DOLLARS ARE SPLIT BETWEEN A MULTITUDE OF SITES & PRIORITIES  
THE LAST FIVE YEARS OF EXPENDITURES HAVE BEEN INVESTED IN PLANNING AND THE DISTRICT OFFICE**



Source: Actual Expenditures 2021-22 Through 2023-24, plus projected 24-25

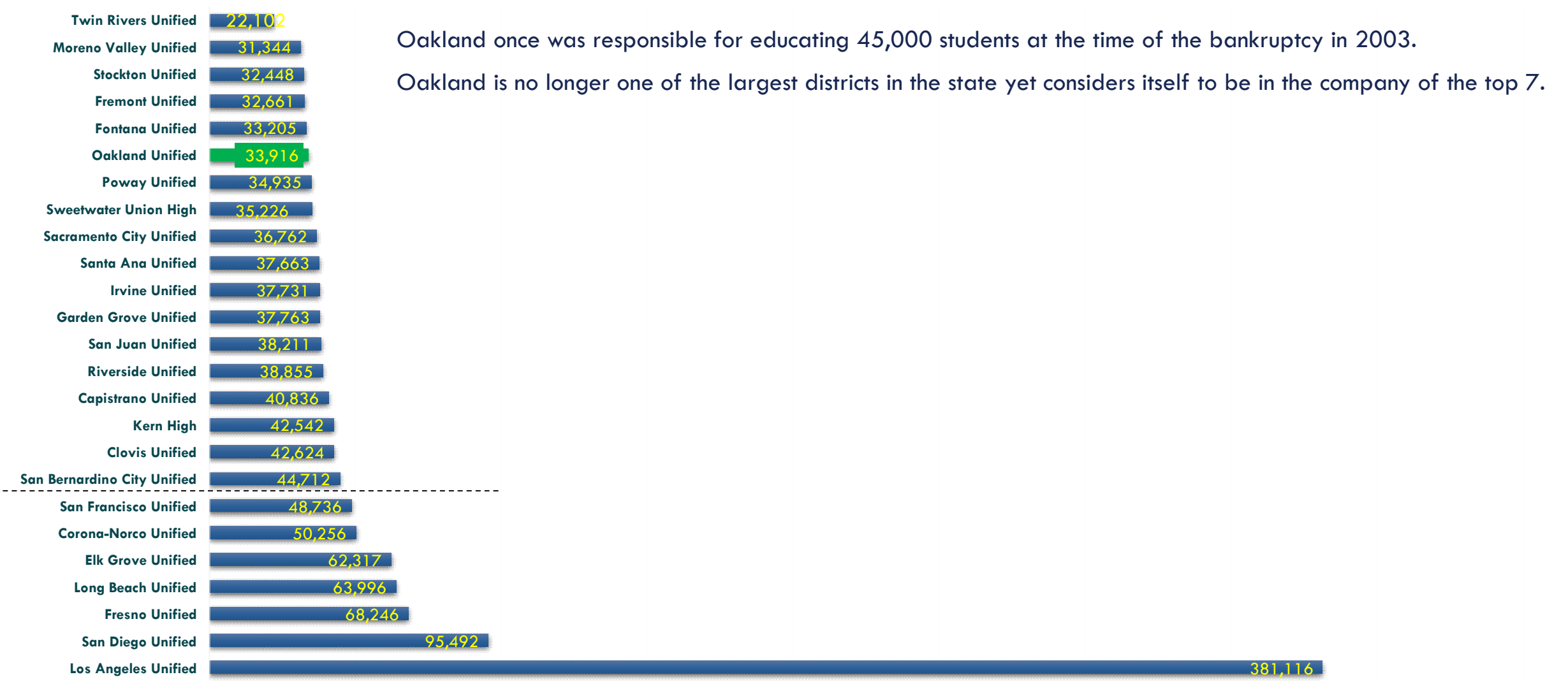


# OAKLAND USD: KEY POINTS

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- Oakland USD is operating with the decentralized mindset of the largest district in California.
- Yet, statistics show Oakland is among the “great-middle” of the districts in the state.
- Consolidation of every aspect of the district must take place to return to a fiscally solvent operational model.

# 2023-24 TOP 25 LARGEST CALIFORNIA DISTRICT STUDENT ENROLLMENT



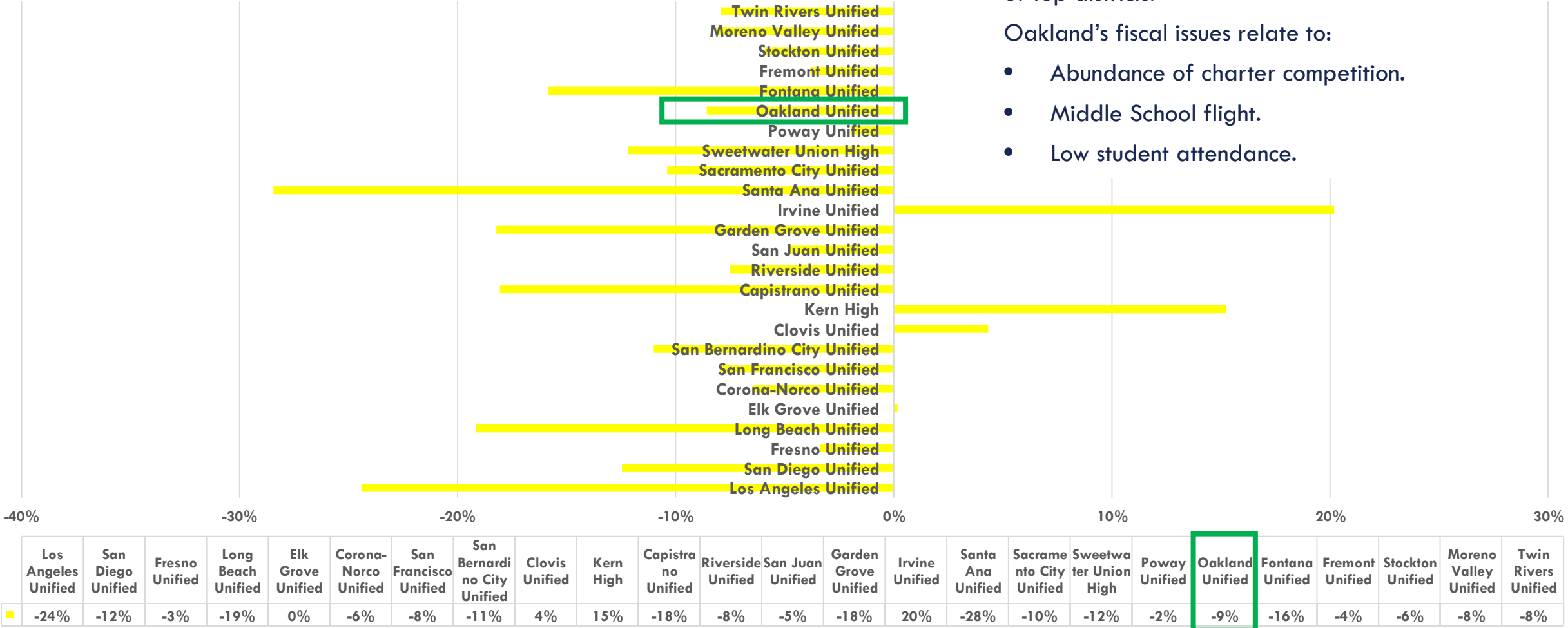
Oakland once was responsible for educating 45,000 students at the time of the bankruptcy in 2003.

Oakland is no longer one of the largest districts in the state yet considers itself to be in the company of the top 7.

The data provided by Data Quest is based on the first submission of data to the CDE for these years, and not the final, audited numbers used for the Principal Apportionment. See final slide for details. Source: California Department of Education website, Data Quest, March 2025

# PERCENTAGE STUDENT ENROLLMENT LOSS OF TOP 25 CA DISTRICTS

## FROM 2017-18 TO 2023-24

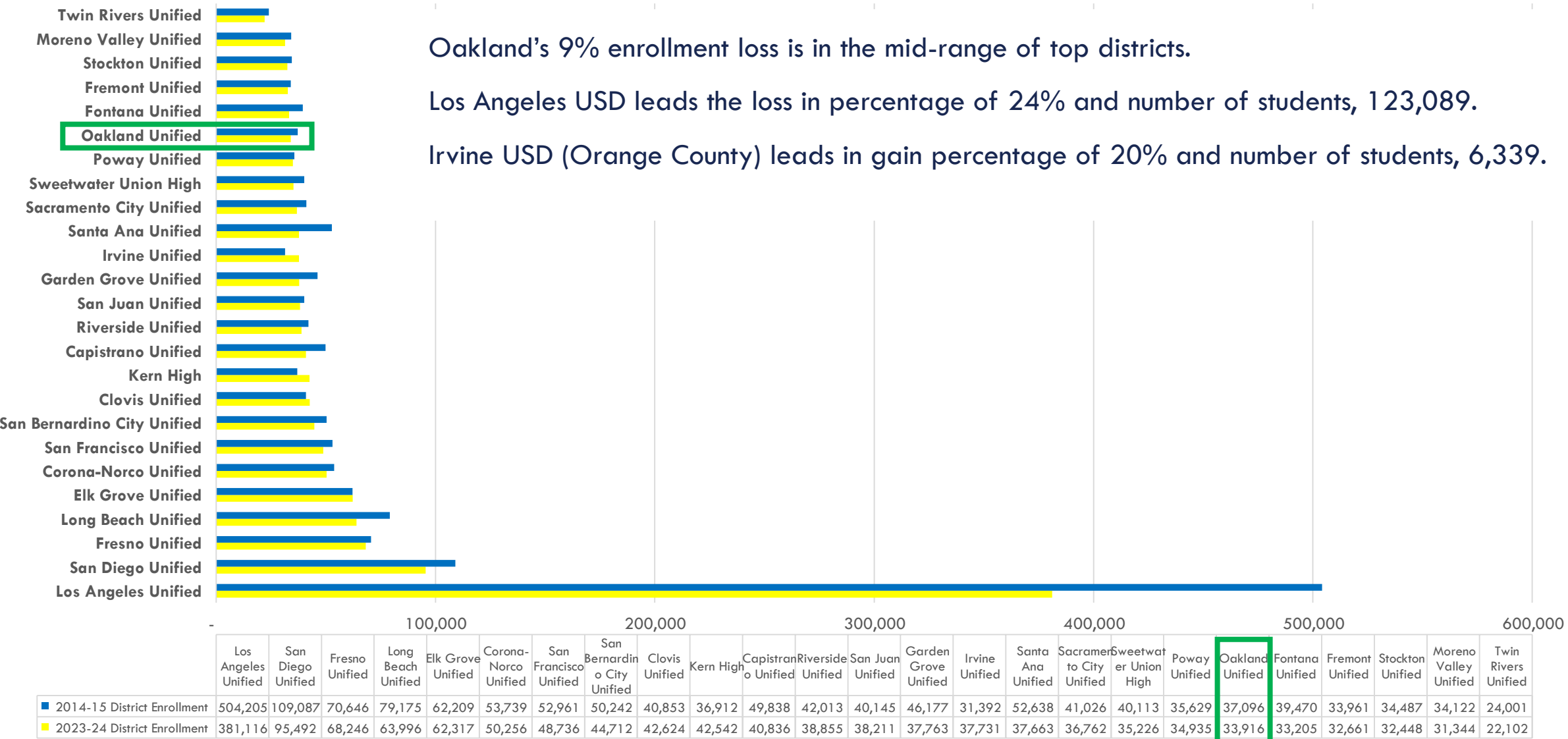


Oakland’s 9% enrollment loss is in the mid-range of top districts.

Oakland’s fiscal issues relate to:

- Abundance of charter competition.
- Middle School flight.
- Low student attendance.

# CHANGE IN DISTRICT STUDENT ENROLLMENT FROM 2014-15 TO 2023-24



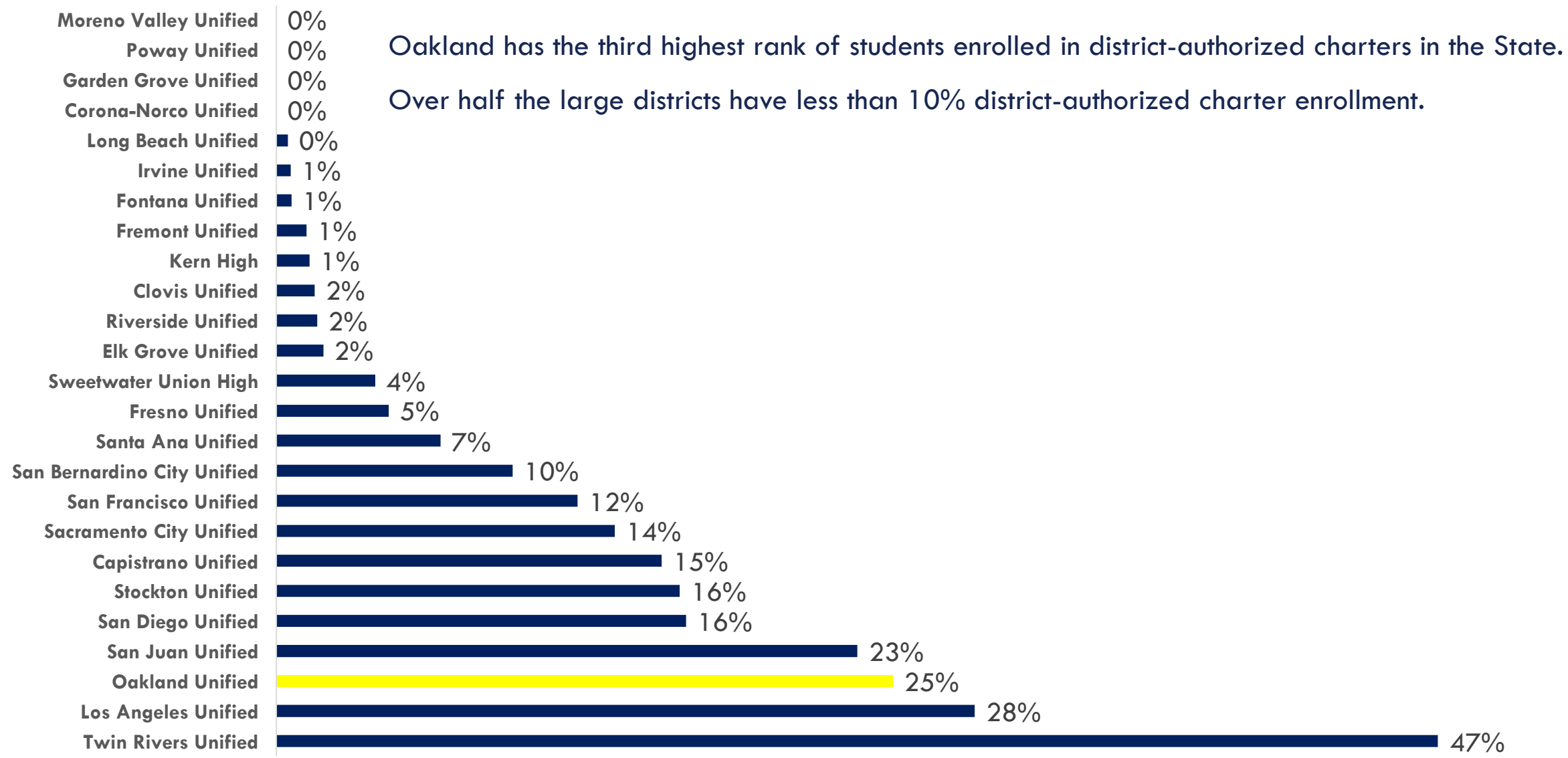
Oakland’s 9% enrollment loss is in the mid-range of top districts.

Los Angeles USD leads the loss in percentage of 24% and number of students, 123,089.

Irvine USD (Orange County) leads in gain percentage of 20% and number of students, 6,339.

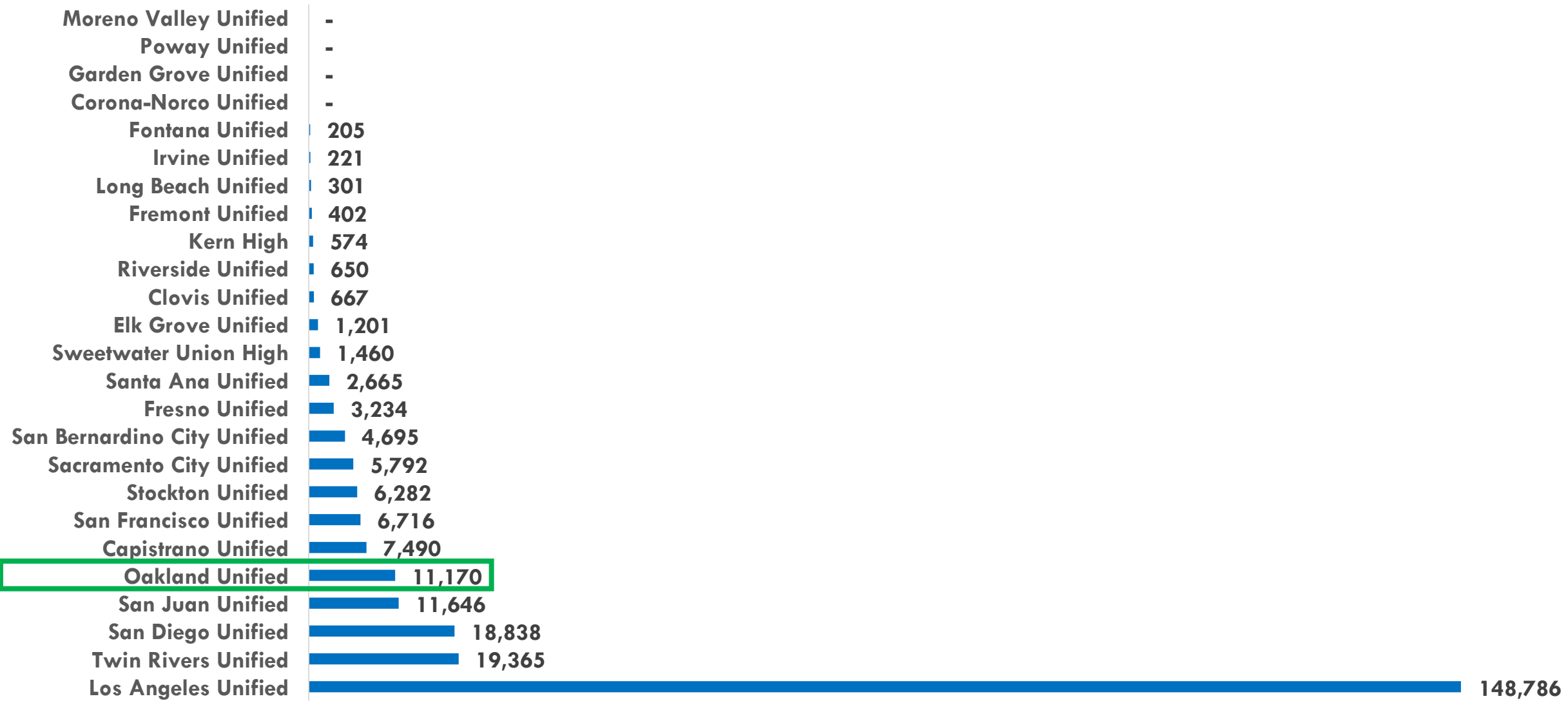
Note that the Charter Enrollment is for the charters authorized directly by Oakland USD. Data does not include the charters authorized on Oakland USD’ behalf by Alameda County Office of Education and the State Board of Education. District data may vary from the final, audited numbers. See final slide for details. Source: California Department of Education website, Data Quest, March 2025

# 2023-24 PERCENTAGE OF STUDENTS IN CHARTERS OF TOTAL ENROLLMENT



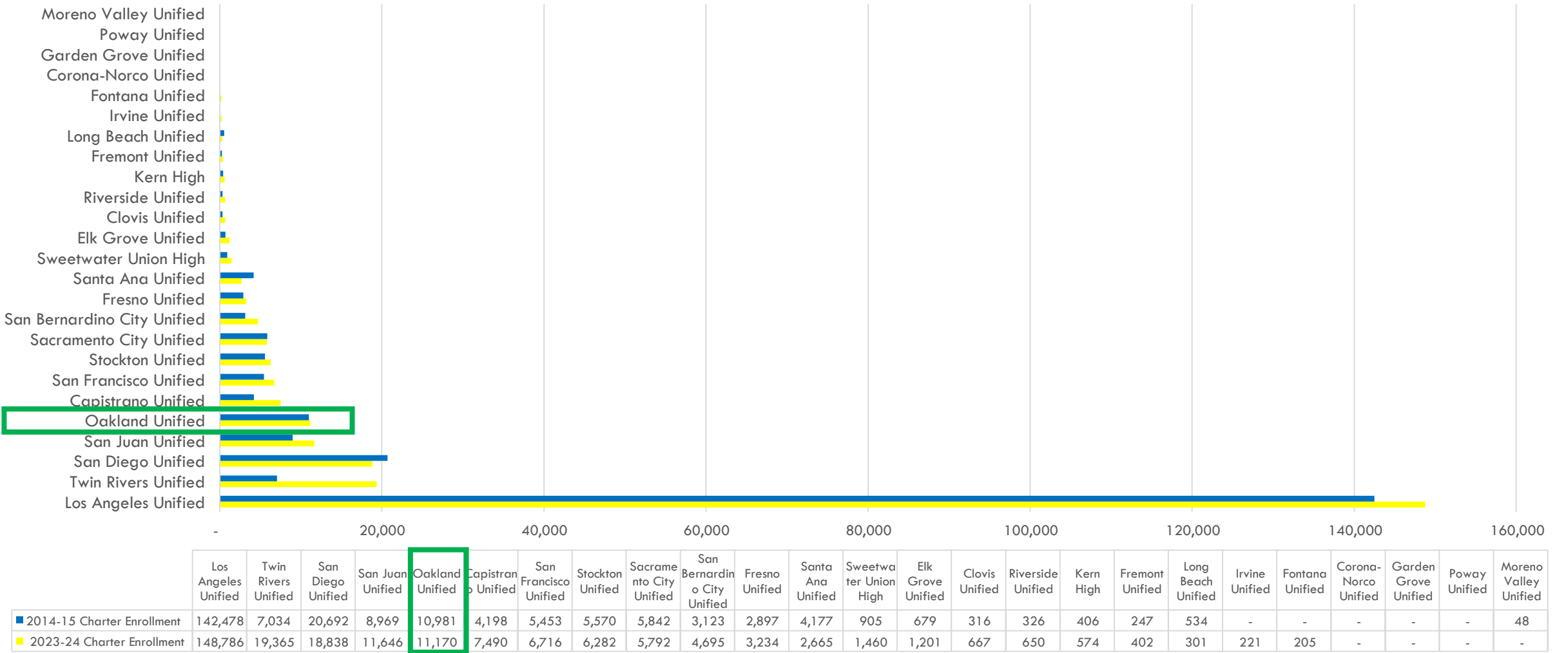
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# 2023-24 CHARTER STUDENT ENROLLMENT BY DISTRICT



*Note that the Charter Enrollment is for the charters authorized directly by Oakland USD. Data does not include the charters authorized on Oakland USD's behalf by Alameda County Office of Education and the State Board of Education. District data may vary from the final, audited numbers. See final slide for details. Source: California Department of Education website, Data Quest, March 2025*

# CHANGE IN CHARTER STUDENT ENROLLMENT FROM 2014-15 TO 2023-24



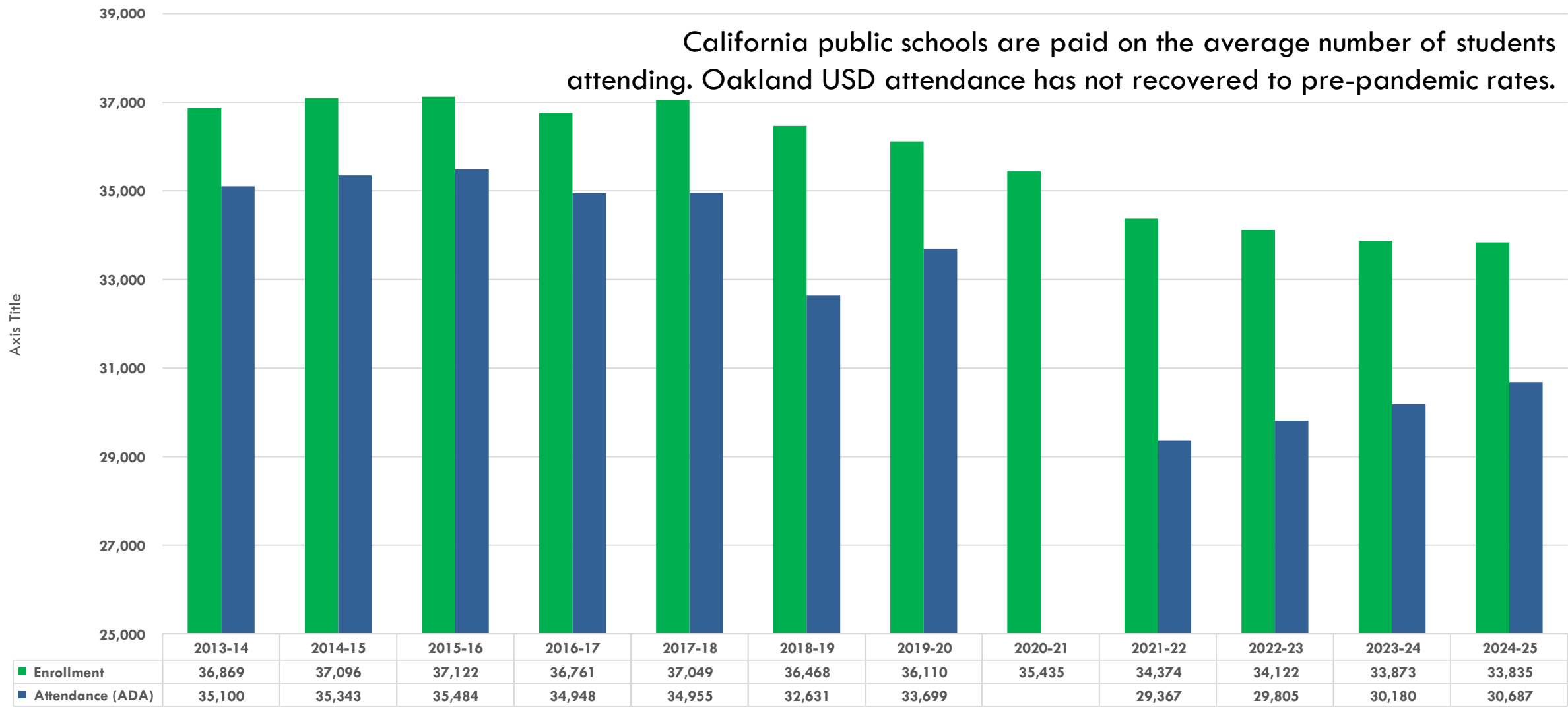
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# OAKLAND USD: KEY POINTS

- State-wide student illness average is 5%.
- Therefore, the average student attendance ratio to daily enrollment should approximate 95%.
- In an average district, elementary students may achieve higher rates, middle school students may achieve the average rate, and high school students normally achieve slightly below.
- Special education students should be participating at above average.
- Student attendance correlates with site staff attendance and site staff behavior, issues with bullying, safety, and feelings of belonging.
- Oakland USD student attendance has not rebounded from the pandemic or labor unrest.
- Oakland USD could gain \$5.25 million total revenue per year for every 1% attendance gain.

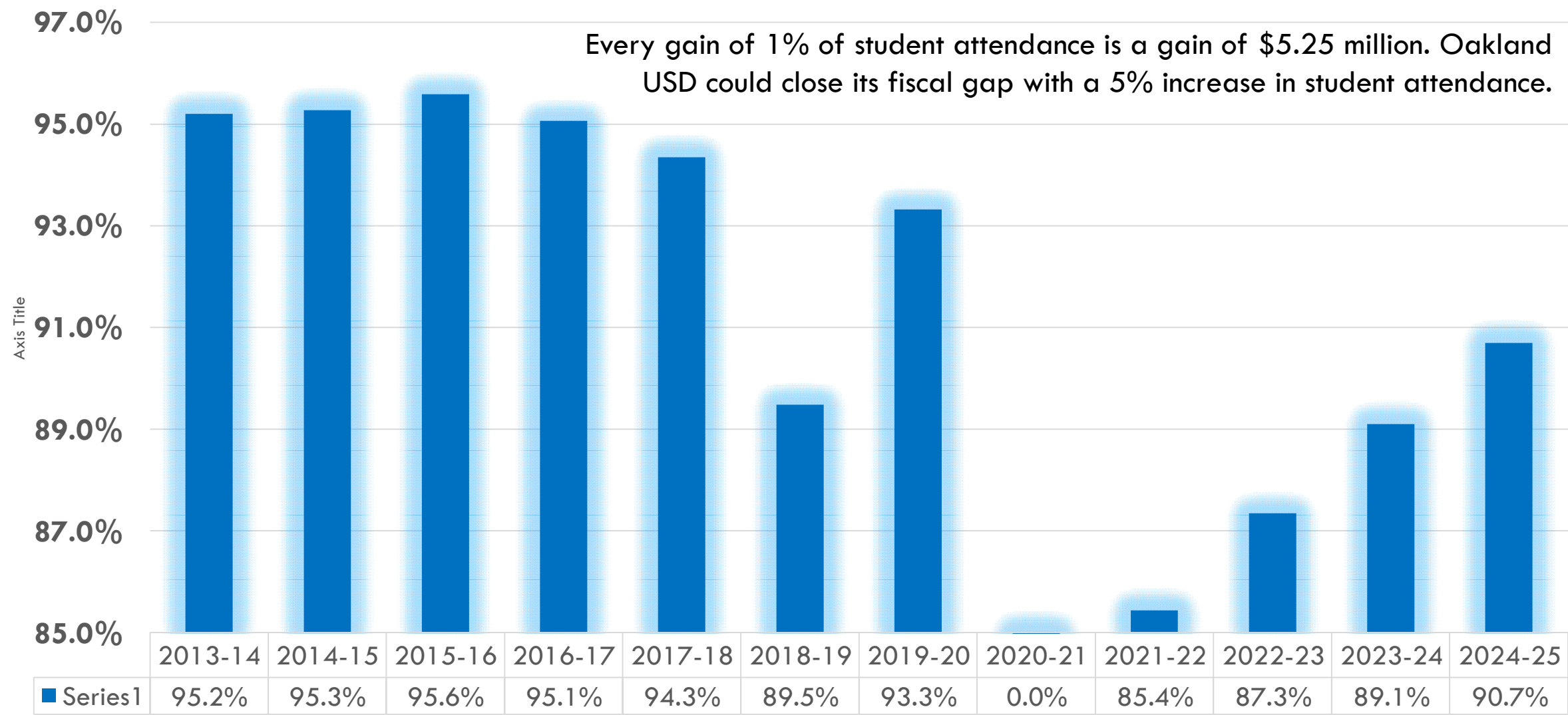


# OAKLAND USD STUDENT ENROLLMENT/ATTENDANCE HISTORY



Source: California Department of Education, Principal Apportionment. No attendance recorded in 2020-21 due to worldwide pandemic.

# OAKLAND USD STUDENT ATTENDANCE AS A PERCENTAGE OF ENROLLMENT



Source: California Department of Education, Principal Apportionment. No attendance recorded in 2020-21 due to worldwide pandemic.

# 2023-24 REGULAR ATTENDANCE BY OAKLAND USD SITE

OUSD School	Attendance Month	Grade K	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Grade 9	Grade 10	Grade 11	Grade 12
ACORN Woodland	October 2023	93%	92%	92%	95%	95%	94%							
ACORN Woodland	March 2024	93%	93%	93%	95%	95%	93%							
Allendale	October 2023	86%	90%	88%	89%	88%	92%							
Allendale	March 2024	88%	87%	87%	90%	90%	86%							
Bella Vista	October 2023	85%	93%	93%	93%	95%	95%							
Bella Vista	March 2024	90%	91%	91%	92%	91%	93%							
Bret Harte	October 2023							90%	91%	89%				
Bret Harte	March 2024							83%	86%	86%				
Bridges Academy	October 2023	89%	93%	90%	94%	92%	91%							
Bridges Academy	March 2024	89%	89%	89%	94%	91%	91%							
Brookfield	October 2023	85%	91%	88%	95%	90%	90%							
Brookfield	March 2024	86%	91%	86%	93%	93%	87%							
Burbank Elementary (TK-K)	March 2024													
Burckhalter	October 2023	83%	90%	90%	93%	89%	90%							
Burckhalter	March 2024	92%	94%	90%	91%	93%	89%							
Carl Munck	October 2023	94%	91%	98%	92%	97%	93%							
Carl Munck	March 2024	85%	87%	92%	90%	91%	87%							
Castlemont High	October 2023									86%	82%	85%	78%	
Castlemont High	March 2024									82%	78%	80%	76%	
Chabot	October 2023	94%	98%	97%	98%	97%	97%							
Chabot	March 2024	90%	94%	94%	95%	95%	93%							
Claremont	October 2023							95%	95%	95%				
Claremont	March 2024							93%	93%	94%				
Cleveland	October 2023	92%	92%	96%	92%	94%	95%							
Cleveland	March 2024	94%	90%	95%	96%	94%	96%							

- Dark Green: Top 10%.
- Dark Red: Bottom 10%.
- Light Colors indicate Above Average (green) and Below Average (red).
- Statewide average of normal illness: 5%.

Source: Oakland Unified School District Attendance System. Regular attendance does not include independent study, special day class, home/hospital, transitional kindergarten.



# 2023-24 REGULAR ATTENDANCE BY OAKLAND USD SITE

OUSD School	Attendance Month	Grade K	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Grade 9	Grade 10	Grade 11	Grade 12
Coliseum College Prep Academy	October 2023							92%	92%	91%	93%	91%	96%	93%
Coliseum College Prep Academy	March 2024							91%	90%	91%	92%	88%	92%	90%
Crocker Highlands	October 2023	97%	96%	96%	95%	96%	95%							
Crocker Highlands	March 2024	94%	97%	96%	97%	97%	97%							
East Oakland PRIDE Elementary	October 2023	92%	90%	90%	93%	93%	92%							
East Oakland PRIDE Elementary	March 2024	90%	89%	92%	89%	91%	85%							
Edna Brewer Middle School	October 2023							95%	94%	93%				
Edna Brewer Middle School	March 2024							95%	94%	93%				
Elmhurst United Middle School	October 2023							90%	87%	89%				
Elmhurst United Middle School	March 2024							88%	89%	87%				
Emerson	October 2023	90%	91%	93%	94%	93%	90%							
Emerson	March 2024	92%	90%	88%	90%	89%	86%							
EnCompass Academy	October 2023	91%	89%	91%	93%	90%	94%							
EnCompass Academy	March 2024	89%	91%	93%	90%	92%	95%							
Esperanza	October 2023	89%	93%	94%	94%	94%	93%							
Esperanza	March 2024	91%	91%	93%	92%	92%	93%							
Franklin	October 2023	90%	94%	95%	93%	93%	95%							
Franklin	March 2024	89%	92%	94%	93%	95%	96%							
Fred T. Korematsu	October 2023	85%	87%	92%	89%	94%	91%							
Fred T. Korematsu	March 2024	89%	84%	85%	90%	89%	91%							
Fremont High	October 2023										88%	90%	83%	91%
Fremont High	March 2024										87%	87%	85%	92%
Frick United Academy of Language	October 2023							93%	93%	90%				
Frick United Academy of Language	March 2024							89%	90%	88%				
Fruitvale Elementary	October 2023	86%	94%	92%	92%	90%	93%							
Fruitvale Elementary	March 2024	89%	87%	89%	89%	85%	91%							

- Dark Green: Top 10%.
- Dark Red: Bottom 10%.
- Light Colors indicate Above Average (green) and Below Average (red).
- Statewide average of normal illness: 5%.

Source: Oakland Unified School District Attendance System. Regular attendance does not include independent study, special day class, home/hospital, transitional kindergarten.

# 2023-24 REGULAR ATTENDANCE BY OAKLAND USD SITE

OUSD School	Attendance Month	Grade K	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Grade 9	Grade 10	Grade 11	Grade 12
Garfield	October 2023	89%	92%	92%	94%	93%	91%							
Garfield	March 2024	90%	91%	91%	93%	93%	92%							
Glenview	October 2023	93%	95%	95%	97%	94%	96%							
Glenview	March 2024	93%	94%	94%	96%	93%	94%							
Global Family School	October 2023	92%	93%	94%	93%	94%	94%							
Global Family School	March 2024	90%	89%	94%	92%	92%	95%							
Grass Valley	October 2023	84%	97%	88%	94%	93%	94%							
Grass Valley	March 2024	91%	91%	83%	91%	84%	95%							
Greenleaf Elementary	October 2023	89%	94%	95%	95%	98%	96%							
Greenleaf Elementary	March 2024	90%	93%	94%	94%	94%	94%							
Greenleaf Middle	October 2023							95%	93%	94%				
Greenleaf Middle	March 2024							92%	92%	92%				
Highland Community School	October 2023	88%	91%	89%	92%	93%	91%							
Highland Community School	March 2024	87%	89%	89%	90%	92%	92%							
Hillcrest	October 2023	97%	97%	95%	98%	95%	96%							
Hillcrest	March 2024	94%	94%	95%	95%	94%	93%							
Hillcrest (6-8)	October 2023							98%	91%	93%				
Hillcrest (6-8)	March 2024							95%	89%	95%				
Hoover	October 2023	87%	89%	92%	91%	93%	91%							
Hoover	March 2024	89%	85%	93%	90%	91%	93%							
Horace Mann	October 2023	87%	88%	87%	94%	92%	91%							
Horace Mann	March 2024	87%	90%	92%	92%	93%	87%							
International Community School	October 2023	91%	91%	93%	94%	96%	95%							
International Community School	March 2024	89%	91%	89%	88%	92%	93%							

- Dark Green: Top 10%.
- Dark Red: Bottom 10%.
- Light Colors indicate Above Average (green) and Below Average (red).
- Statewide average of normal illness: 5%.

Source: Oakland Unified School District Attendance System. Regular attendance does not include independent study, special day class, home/hospital, transitional kindergarten.



# 2023-24 REGULAR ATTENDANCE BY OAKLAND USD SITE

OUSD School	Attendance Month	Grade K	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Grade 9	Grade 10	Grade 11	Grade 12
Joaquin Miller	October 2023	96%	93%	94%	97%	96%	92%							
Joaquin Miller	March 2024	93%	93%	93%	93%	95%	91%							
La Escuelita	October 2023	93%	92%	93%	92%	95%	96%							
La Escuelita	March 2024	89%	93%	90%	93%	93%	94%							
Laurel	October 2023	89%	92%	92%	92%	94%	92%							
Laurel	March 2024	87%	91%	90%	90%	93%	91%							
Life Academy (6-8)	October 2023							98%	95%	95%				
Life Academy (6-8)	March 2024							97%	96%	95%				
Life Academy of Health&Bioscience	October 2023										93%	87%	96%	88%
Life Academy of Health&Bioscience	March 2024										97%	90%	93%	94%
Lincoln	October 2023	96%	96%	95%	97%	98%	97%							
Lincoln	March 2024	95%	97%	95%	97%	96%	97%							
Lockwood STEAM	October 2023	90%	92%	89%	93%	92%	91%							
Lockwood STEAM	March 2024	87%	90%	88%	93%	90%	90%							
Madison Park Academy 6-8	October 2023							89%	87%	86%				
Madison Park Academy 6-8	March 2024							93%	86%	86%				
Madison Park Academy 9-12	October 2023										83%	83%	89%	89%
Madison Park Academy 9-12	March 2024										84%	85%	88%	88%
Madison Park Academy TK-5	October 2023	93%	90%	89%	88%	86%	90%							
Madison Park Academy TK-5	March 2024	88%	90%	89%	90%	92%	86%							
Manzanita Community	October 2023	89%	90%	87%	93%	92%	94%							
Manzanita Community	March 2024	85%	86%	86%	90%	89%	92%							
Markham	October 2023	84%	89%	91%	93%	90%	91%							
Markham	March 2024	89%	88%	88%	89%	89%	88%							
Martin Luther King Jr	October 2023	89%	88%	92%	90%	90%	90%							
Martin Luther King Jr	March 2024	87%	88%	83%	90%	89%	88%							

- Dark Green: Top 10%.
- Dark Red: Bottom 10%.
- Light Colors indicate Above Average (green) and Below Average (red).
- Statewide average of normal illness: 5%.

# 2023-24 REGULAR ATTENDANCE BY OAKLAND USD SITE

OUSD School	Attendance Month	Grade K	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Grade 9	Grade 10	Grade 11	Grade 12
McClymonds High	October 2023										86%	82%	86%	85%
McClymonds High	March 2024										79%	78%	86%	87%
Melrose Leadership Academy 6-8	October 2023							94%	96%	95%				
Melrose Leadership Academy 6-8	March 2024							95%	95%	93%				
Melrose Leadership Academy TK-5	October 2023	95%	93%	95%	98%	94%	97%							
Melrose Leadership Academy TK-5	March 2024	92%	96%	93%	94%	95%	95%							
Montclair	October 2023	95%	96%	95%	96%	96%	94%							
Montclair	March 2024	94%	96%	95%	95%	95%	94%							
Montera	October 2023							95%	91%	95%				
Montera	March 2024							92%	90%	92%				
Oakland Academy of Knowledge (OAK)	October 2023	88%	85%	92%	88%	90%	91%							
Oakland Academy of Knowledge (OAK)	March 2024	85%	80%	83%	86%	90%	89%							
Oakland HS	October 2023										93%	91%	94%	90%
Oakland HS	March 2024										92%	90%	92%	91%
Oakland International High School	October 2023										84%	87%	86%	86%
Oakland International High School	March 2024										85%	86%	82%	80%
Oakland Technical High	October 2023										92%	92%	92%	92%
Oakland Technical High	March 2024										90%	92%	92%	89%
Oakland Unified School District	October 2023										85%	85%	89%	89%
Oakland Unified School District	March 2024								26%		78%	85%	87%	86%
Peralta	October 2023	97%	96%	96%	96%	97%	96%							
Peralta	March 2024	96%	97%	95%	97%	97%	96%							
Piedmont Avenue	October 2023	88%	92%	90%	93%	93%	89%							
Piedmont Avenue	March 2024	91%	87%	90%	88%	88%	93%							

- Dark Green: Top 10%.
- Dark Red: Bottom 10%.
- Light Colors indicate Above Average (green) and Below Average (red).
- Statewide average of normal illness: 5%.



# 2023-24 REGULAR ATTENDANCE BY OAKLAND USD SITE

OUSD School	Attendance Month	Grade K	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Grade 9	Grade 10	Grade 11	Grade 12
Prescott	October 2023	84%	87%	79%	90%	82%	92%							
Prescott	March 2024	75%	88%	78%	88%	81%	87%							
REACH Academy	October 2023	85%	85%	90%	89%	90%	92%							
REACH Academy	March 2024	86%	85%	90%	88%	86%	89%							
Redwood Heights	October 2023	97%	96%	96%	96%	95%	97%							
Redwood Heights	March 2024	94%	96%	94%	95%	95%	95%							
Roosevelt	October 2023							93%	91%	92%				
Roosevelt	March 2024							94%	91%	90%				
Sankofa United	October 2023	95%	89%	90%	94%	91%	90%							
Sankofa United	March 2024	93%	95%	86%	88%	90%	96%							
Sequoia	October 2023	93%	94%	94%	95%	95%	95%							
Sequoia	March 2024	93%	93%	96%	94%	95%	94%							
Skyline	October 2023										90%	89%	89%	89%
Skyline	March 2024										89%	85%	88%	86%
Think College Now	October 2023	87%	93%	91%	92%	92%	92%							
Think College Now	March 2024	90%	90%	92%	89%	90%	90%							
Thornhill	October 2023	95%	95%	94%	94%	93%	96%							
Thornhill	March 2024	92%	95%	95%	94%	92%	96%							
United For Success	October 2023							92%	92%	91%				
United For Success	March 2024							86%	88%	89%				
Urban Promise Academy	October 2023							93%	93%	91%				
Urban Promise Academy	March 2024							93%	92%	92%				
West Oakland Middle School	October 2023							85%	87%	87%				
West Oakland Middle School	March 2024							83%	78%	86%				
Westlake	October 2023							94%	90%	89%				
Westlake	March 2024							92%	85%	86%				

- Dark Green: Top 10%.
- Dark Red: Bottom 10%.
- Light Colors indicate Above Average (green) and Below Average (red).
- Statewide average of normal illness: 5%.

Source: Oakland Unified School District Attendance System. Regular attendance does not include independent study, special day class, home/hospital, transitional kindergarten.



# 2023-24 SPECIAL DAY CLASS ATTENDANCE BY OAKLAND USD SITE

OUSD School	Attendance Month	Grade K	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Grade 9	Grade 10	Grade 11	Grade 12	Grade 15
Allendale	October 2023	91%	95%	87%	75%	89%	91%								
Allendale	March 2024	88%	87%	97%	74%	86%	65%								
Bella Vista	October 2023	92%	84%	92%											
Bella Vista	March 2024	98%	71%	94%											
Bret Harte	October 2023							93%	89%	86%					
Bret Harte	March 2024							88%	85%	85%					
Bridges Academy	October 2023	68%	79%	92%	89%	79%	58%								
Bridges Academy	March 2024	34%	80%	74%	75%	74%	76%								
Brookfield	October 2023														
Brookfield	March 2024														
Burbank Elementary (TK-K)	March 2024														
Burckhalter	October 2023	90%	84%	76%	83%	96%	89%								
Burckhalter	March 2024	94%	91%	29%	85%	91%	84%								
Carl Munck	October 2023	77%	95%	77%	95%	86%	51%								
Carl Munck	March 2024	68%	100%	89%	95%	76%	46%								
Castlemont High	October 2023										82%	68%	82%	83%	
Castlemont High	March 2024										71%	57%	88%	89%	
Chabot	October 2023	89%	100%	93%	88%	95%	87%								
Chabot	March 2024	96%	100%	83%	91%	79%	72%								
Claremont	October 2023							82%	89%	98%					
Claremont	March 2024							70%	88%	92%					
Coliseum College Prep Academy	October 2023							62%	87%	96%	68%	97%	78%	84%	
Coliseum College Prep Academy	March 2024							63%	71%	96%	67%	58%	63%	77%	
East Oakland PRIDE Elementary	October 2023	84%	88%	66%	93%	100%	91%								
East Oakland PRIDE Elementary	March 2024	63%	89%	83%	92%	93%	96%								

- Dark Green: Top 10%.
- Dark Red: Bottom 10%.
- Light Colors indicate Above Average (green) and Below Average (red).
- Statewide average of normal illness: 5%.

Source: Oakland Unified School District Attendance System. Special Day Class represents separate instruction for students requiring placement in a separate setting because of the nature or severity of the students' special needs.

# 2023-24 SPECIAL DAY CLASS ATTENDANCE BY OAKLAND USD SITE

OUSD School	Attendance Month	Grade K	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Grade 9	Grade 10	Grade 11	Grade 12	Grade 15
Edna Brewer Middle School	October 2023							91%	80%	84%					
Edna Brewer Middle School	March 2024							95%	84%	85%					
Elmhurst United Middle School	October 2023							65%	93%	87%					
Elmhurst United Middle School	March 2024							65%	97%	79%					
Emerson	October 2023	86%	93%	97%	89%	98%	95%								
Emerson	March 2024	70%	72%	92%	84%	87%	88%								
Esperanza	October 2023	71%	60%	49%	92%	89%	87%								
Esperanza	March 2024	67%	84%	79%	86%	80%	87%								
Franklin	October 2023	93%	97%		97%	89%	97%								
Franklin	March 2024	79%	90%		91%	84%	92%								
Fred T. Korematsu	October 2023		82%	98%	77%	72%	79%								
Fred T. Korematsu	March 2024		84%	88%	73%	62%	71%								
Fremont High	October 2023										80%	80%	84%	87%	
Fremont High	March 2024										83%	82%	94%	97%	
Frick United Academy of Language	October 2023							89%	74%	77%					
Frick United Academy of Language	March 2024							78%	79%	88%					
Fruitvale Elementary	October 2023	82%	84%	98%	90%	85%	95%								
Fruitvale Elementary	March 2024	92%	77%	85%	97%	83%	96%								
Garfield	October 2023	87%	88%	80%	78%	95%	88%								
Garfield	March 2024	76%	84%	87%	84%	92%	79%								
Glenview	October 2023	79%	77%	87%	87%										
Glenview	March 2024	79%	71%	79%	85%	100%									
Global Family School	October 2023	80%	91%	89%	95%	87%	80%								
Global Family School	March 2024	91%	93%	91%	84%	68%	81%								
Grass Valley	October 2023	83%	88%	92%	87%	82%	84%								
Grass Valley	March 2024	83%	91%	88%	82%	78%	87%								

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- Dark Red: Bottom 10%.
- Light Colors indicate Above Average (green) and Below Average (red).
- Statewide average of normal illness: 5%.

Source: Oakland Unified School District Attendance System. Special Day Class represents separate instruction for students requiring placement in a separate setting because of the nature or severity of the students' special needs.



# 2023-24 SPECIAL DAY CLASS ATTENDANCE BY OAKLAND USD SITE

OUSD School	Attendance Month	Grade K	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Grade 9	Grade 10	Grade 11	Grade 12	Grade 15
Greenleaf Elementary	October 2023	73%													
Greenleaf Elementary	March 2024	42%													
Highland Community School	October 2023	61%	68%	68%	86%										
Highland Community School	March 2024	84%	79%	79%	51%										
Hoover	October 2023	100%													
Hoover	March 2024	100%													
Joaquin Miller	October 2023		100%		95%	91%	97%								
Joaquin Miller	March 2024				100%	95%	92%								
Kaiser Early Childhood Center	March 2024														
Laurel	October 2023						100%								
Laurel	March 2024														
Life Academy of Health&Bioscience	October 2023										14%	84%	81%	57%	
Life Academy of Health&Bioscience	March 2024										68%	79%	56%	53%	
Lockwood STEAM	October 2023	78%	32%	63%	42%	81%									
Lockwood STEAM	March 2024	75%	59%	89%	39%	65%									
Madison Park Academy 6-8	October 2023							74%	54%	86%					
Madison Park Academy 6-8	March 2024							77%	63%	93%					
Madison Park Academy 9-12	October 2023										91%	79%	68%	71%	
Madison Park Academy 9-12	March 2024										74%	85%	66%	68%	
Madison Park Academy TK-5	October 2023	95%	74%	94%	89%	84%									
Madison Park Academy TK-5	March 2024	95%	84%	92%	89%	88%									
Manzanita Community	October 2023	39%	88%	95%	97%	92%	97%								
Manzanita Community	March 2024	82%	85%	87%	100%	91%	95%								
Martin Luther King Jr	October 2023	82%	74%	94%	88%	84%	94%								
Martin Luther King Jr	March 2024	88%	79%	89%	92%	77%	91%								

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- Dark Red: Bottom 10%.
- Light Colors indicate Above Average (green) and Below Average (red).
- Statewide average of normal illness: 5%.

Source: Oakland Unified School District Attendance System. Special Day Class represents separate instruction for students requiring placement in a separate setting because of the nature or severity of the students' special needs.

# 2023-24 SPECIAL DAY CLASS ATTENDANCE BY OAKLAND USD SITE

OUSD School	Attendance Month	Grade K	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Grade 9	Grade 10	Grade 11	Grade 12	Grade 15
McClymonds High	October 2023										80%	67%	91%	76%	
McClymonds High	March 2024										53%	61%	87%	77%	
Melrose Leadership Academy 6-8	October 2023							93%	98%	97%					
Melrose Leadership Academy 6-8	March 2024							91%	91%	95%					
Melrose Leadership Academy TK-5	October 2023	88%	93%	91%	93%										
Melrose Leadership Academy TK-5	March 2024	84%	75%	83%	89%										
Montclair	October 2023	77%	86%	74%	97%	100%	95%								
Montclair	March 2024	77%	86%	79%	95%	89%	68%								
Montera	October 2023							95%	86%	83%					
Montera	March 2024							86%	89%	84%					
Oakland Academy of Knowledge (OAK)	October 2023	100%	95%	95%	92%	100%	97%								
Oakland Academy of Knowledge (OAK)	March 2024	37%	95%	100%	91%	95%	34%								
Oakland HS	October 2023										92%	87%	77%	92%	
Oakland HS	March 2024										90%	78%	93%	87%	
Oakland Technical High	October 2023										189%	80%	83%	74%	
Oakland Technical High	March 2024										164%	77%	73%	78%	
Oakland Unified School District	October 2023													72%	
Oakland Unified School District	March 2024													60%	
Piedmont Avenue	October 2023	87%	72%	95%	100%	66%	60%								
Piedmont Avenue	March 2024	82%	67%	84%	97%	79%	60%								
Prescott	October 2023														
Prescott	March 2024														
REACH Academy	October 2023			50%											
REACH Academy	March 2024					67%									

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- Dark Red: Bottom 10%.
- Light Colors indicate Above Average (green) and Below Average (red).
- Statewide average of normal illness: 5%.

Source: Oakland Unified School District Attendance System. Special Day Class represents separate instruction for students requiring placement in a separate setting because of the nature or severity of the students' special needs.



# 2023-24 SPECIAL DAY CLASS ATTENDANCE BY OAKLAND USD SITE

OUSD School	Attendance Month	Grade K	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Grade 9	Grade 10	Grade 11	Grade 12	Grade 15
Redwood Heights	October 2023	89%	87%	97%	73%	91%	50%								
Redwood Heights	March 2024	89%	89%	97%	84%	53%	33%								
Roosevelt	October 2023							82%	83%	81%					
Roosevelt	March 2024							82%	89%	74%					
Sankofa United	October 2023	95%	95%	87%	97%	63%	86%								
Sankofa United	March 2024	95%	98%	80%	84%	84%	100%								
Sequoia	October 2023				100%	95%	61%								
Sequoia	March 2024				95%	97%	63%								
Skyline	October 2023										79%	72%	88%	86%	
Skyline	March 2024										78%	76%	89%	85%	
United For Success	October 2023								100%						
United For Success	March 2024							60%	89%	86%					
Urban Promise Academy	March 2024							89%	68%						
West Oakland Middle School	October 2023							76%	87%	80%					
West Oakland Middle School	March 2024							37%	87%	83%					
Westlake	October 2023							91%	77%	81%					
Westlake	March 2024							91%	90%	73%					
Young Adult Program	October 2023														85%
Young Adult Program	March 2024													80%	82%

- Dark Green: Top 10%.
- Dark Red: Bottom 10%.
- Light Colors indicate Above Average (green) and Below Average (red).
- Statewide average of normal illness: 5%.

Source: Oakland Unified School District Attendance System. Special Day Class represents separate instruction for students requiring placement in a separate setting because of the nature or severity of the students' special needs.

# OAKLAND USD: KEY POINTS

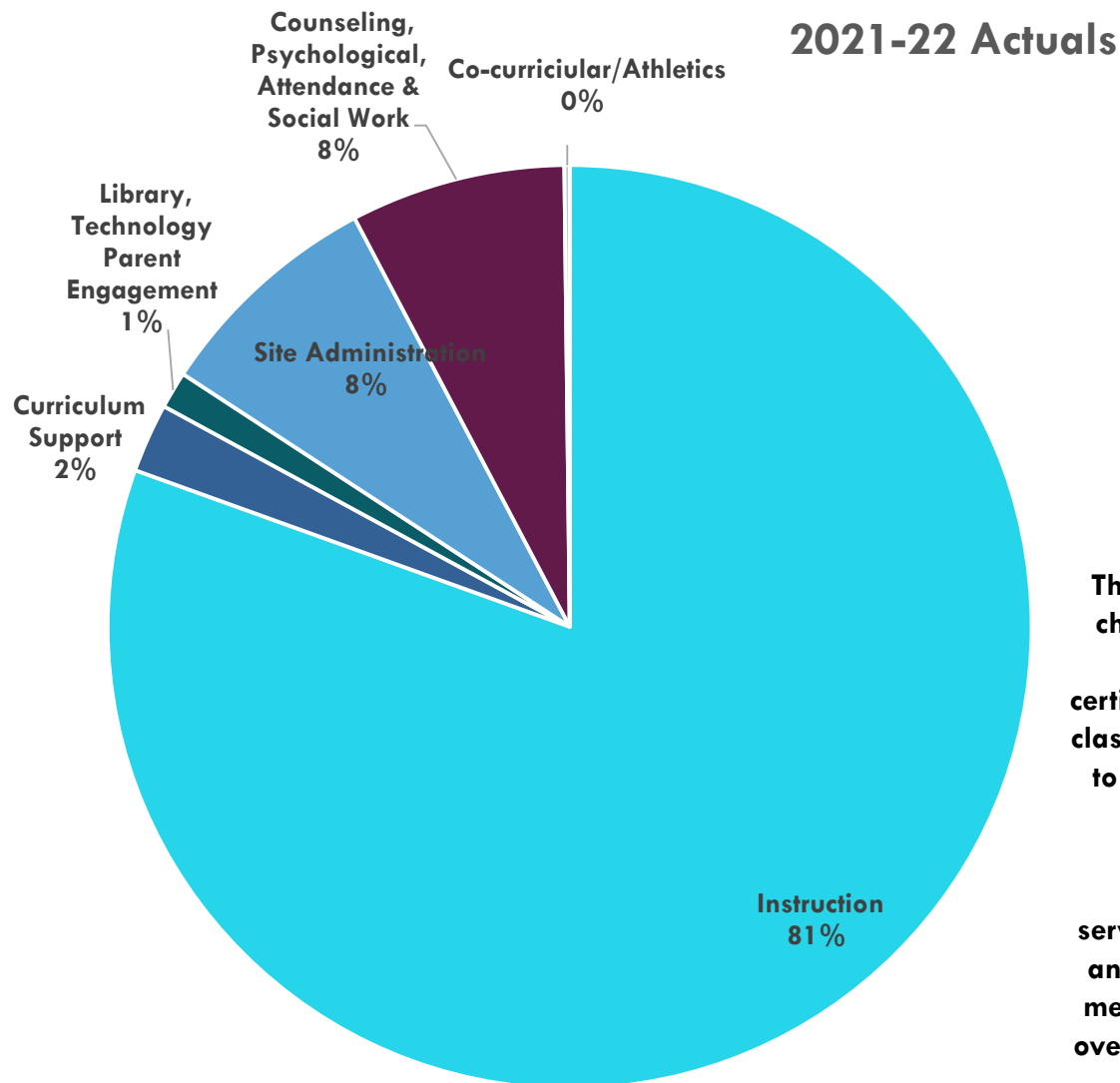
- Oakland USD is making choices by allocating resources to small school sites, which in turn, results in excessive administration to manage the sites and less investment in direct certificated teaching and direct support services to students.
- Current Oakland USD allocation of resources limit direct investment in teacher salary schedule. However, total compensation, not salary schedule, is a most accurate comparison, which is not easily publicly available. As an example, Oakland USD teachers receive fully paid health & welfare benefits that exceed \$31,000 annually. Trade offs between salary schedule and benefits are made because funds are limited.
- Worker's compensation insurance for the district is 3.6%, which is 2% higher than the California public school average. Positive workplace culture is one way to lower rates, such that more resources could be directed to improving the student/staff experience.

Current Oakland USD allocation of resources limit direct investment in teacher salary schedule. However, total compensation is a most accurate comparison, which is not easily publicly available. As an example, Oakland USD teachers receive fully paid health & welfare benefits that exceed \$31,000 annually. Trade offs are made because funds are limited.

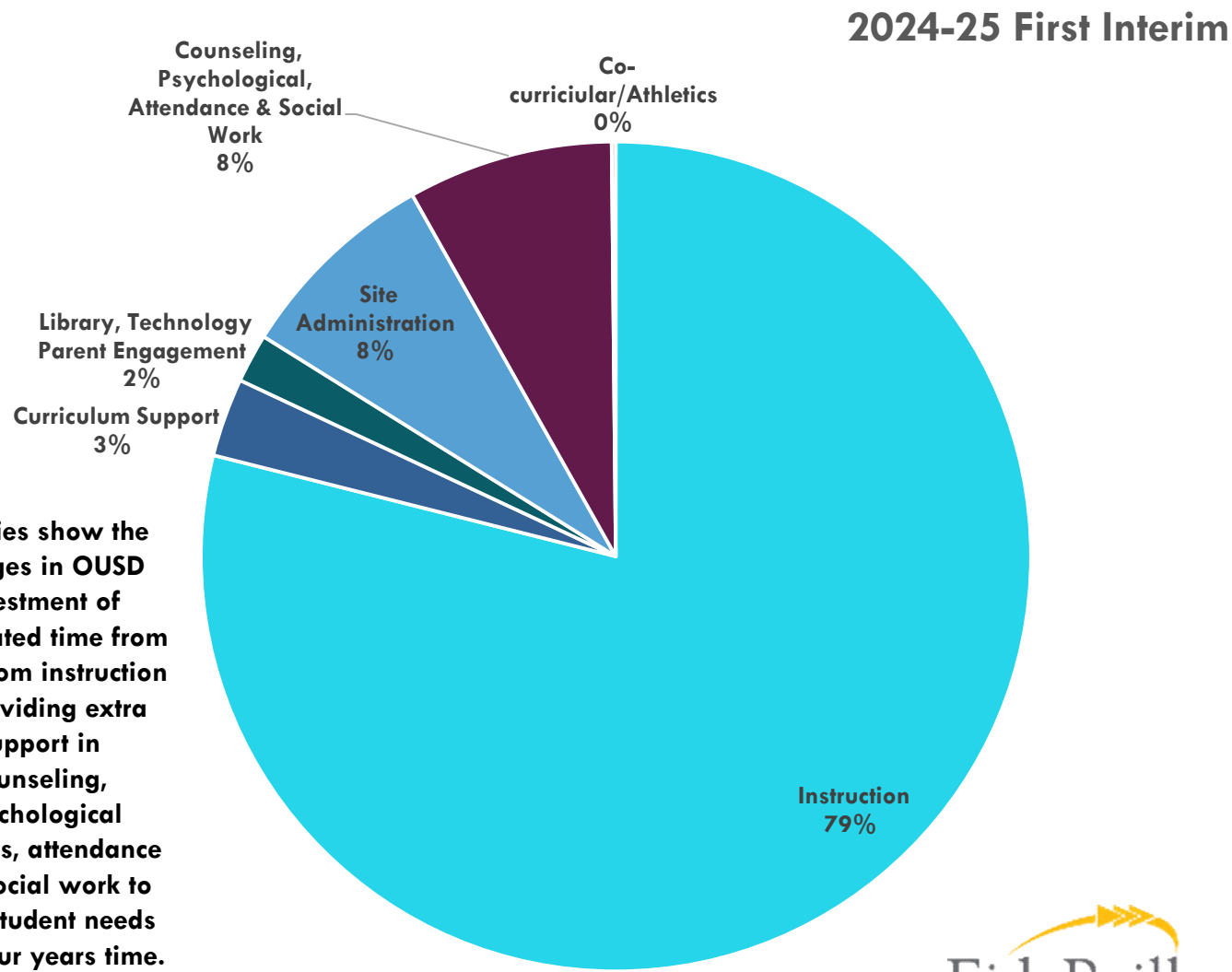
District Name	Teacher Salary-Avg	Teacher Highest Salary Offered	Teacher Lowest Salary Offered	Teacher Service Days	FRPM/EL/Foster Unduplicated %	Chronic Absenteeism %	CAASPP-Math Standard Exceeded or Met (Levels 3 and 4)	CAASPP-ELA Standard Exceeded or Met (Levels 3 and 4)
Oakland Unified (Alameda)	\$ 85,881	\$ 109,878	\$ 62,696	186	82.1	32.4	25.56	33.09
San Juan Unified (Sacramento)	\$ 90,853	\$ 111,100	\$ 52,217	186	60.95	23.2	29.08	38.98
Elk Grove Unified (Sacramento)	\$ 94,580	\$ 113,813	\$ 55,510	184	56.39	20.5	41.16	51.7
Twin Rivers Unified (Sacramento)	\$ 95,120	\$ 121,028	\$ 62,084	186	92.56	46.7	23.53	33.41
San Francisco Unified (San Francisco)	\$ 97,504	\$ 125,795	\$ 66,341	184	60.59	28	45.59	53.73
Poway Unified (San Diego)	\$ 97,966	\$ 127,725	\$ 58,959	186	20.51	11.5	65.48	73.54
San Jose Unified (Santa Clara)	\$ 98,547	\$ 125,535	\$ 69,535	183	50.29	25.2	40.86	49.53
Fontana Unified (San Bernardino)	\$ 100,077	\$ 124,609	\$ 56,885	186	84.14	22.3	22.66	37.35
Sacramento City Unified (Sacramento)	\$ 102,712	\$ 124,477	\$ 57,715	184	71.4	26.9	29.38	38.95
San Bernardino City Unified (San Bernardino)	\$ 106,752	\$ 134,052	\$ 66,593	186	92.3	30.8	21.02	33.42
Moreno Valley Unified (Riverside)	\$ 106,826	\$ 136,195	\$ 67,982	184	87.81	27.8	18.82	32.17
Long Beach Unified (Los Angeles)	\$ 111,933	\$ 136,328	\$ 64,988	182	64.41	26.3	36.36	49.52
Riverside Unified (Riverside)	\$ 113,890	\$ 139,292	\$ 72,213	185	75.34	19	31.57	45.48
Fremont Unified (Alameda)	\$ 116,071	\$ 144,777	\$ 83,141	187	33.25	11.4	68.53	73.55
Corona-Norco Unified (Riverside)	\$ 122,567	\$ 141,046	\$ 75,444	185	72.28	13.8	40.54	55.38

Source: Chart from Ed Data 2023-24 school year. Health & welfare information from Pay 09a and Pay 01a from OUSD Escape financial system for 2023-24.

# OUSD TOTAL CERTIFICATED SALARIES

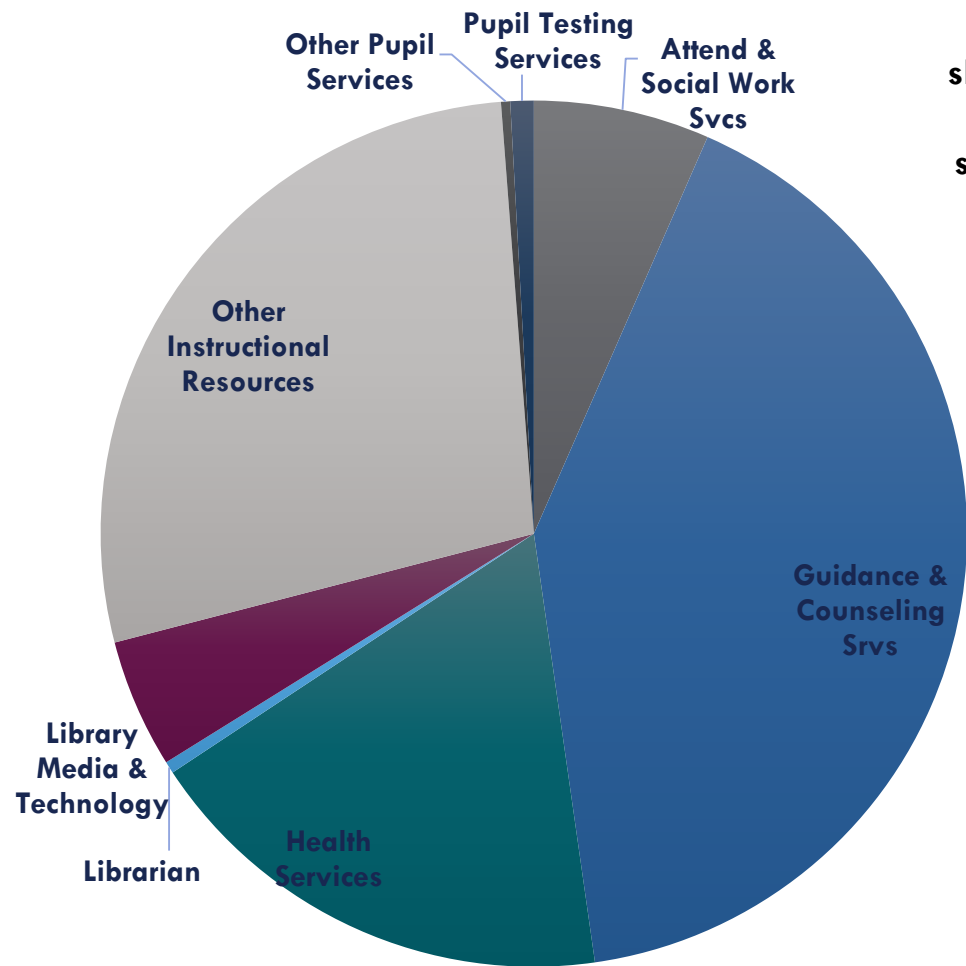


The pies show the changes in OUSD investment of certificated time from classroom instruction to providing extra support in counseling, psychological services, attendance and social work to meet student needs over four years time.

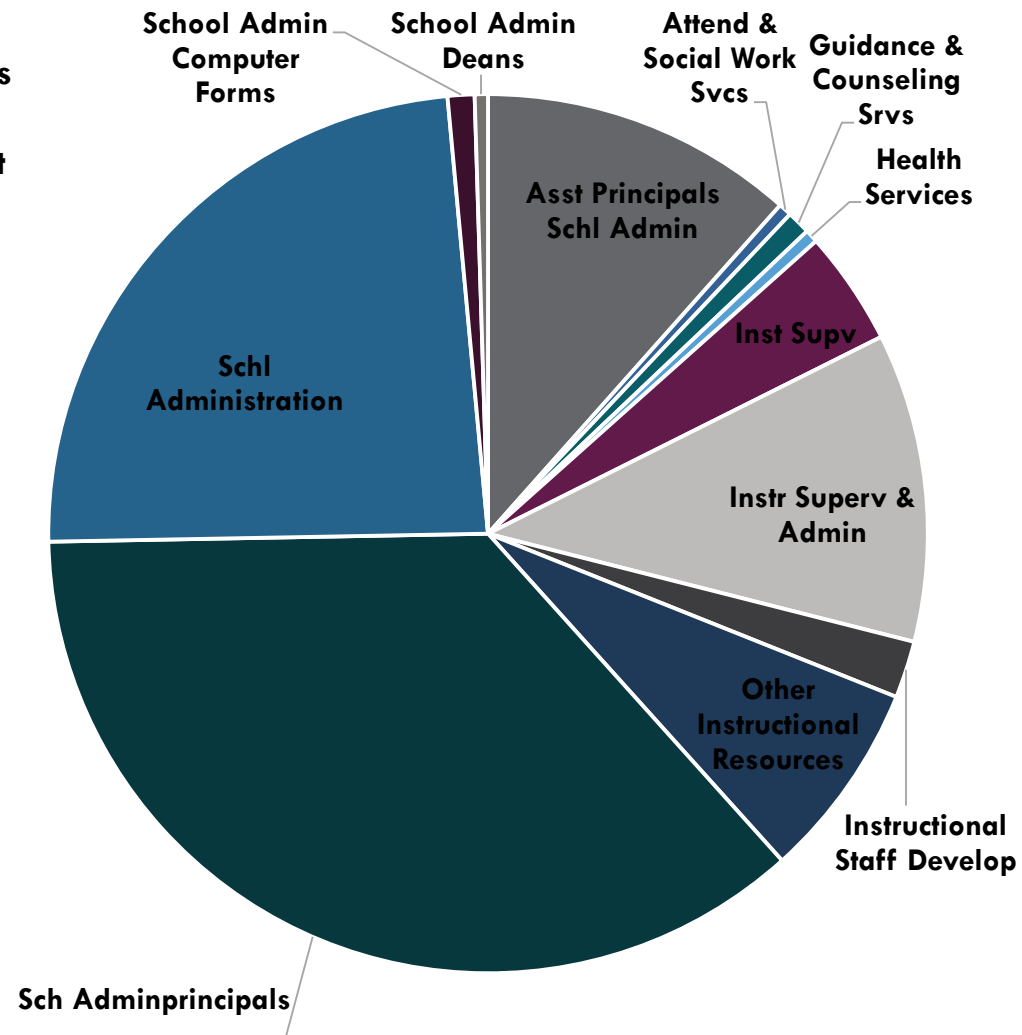


Source: Oakland Unified School District Financial System data, Fund 01. Note: Co-curricular activities are less than 1%, not \$0.





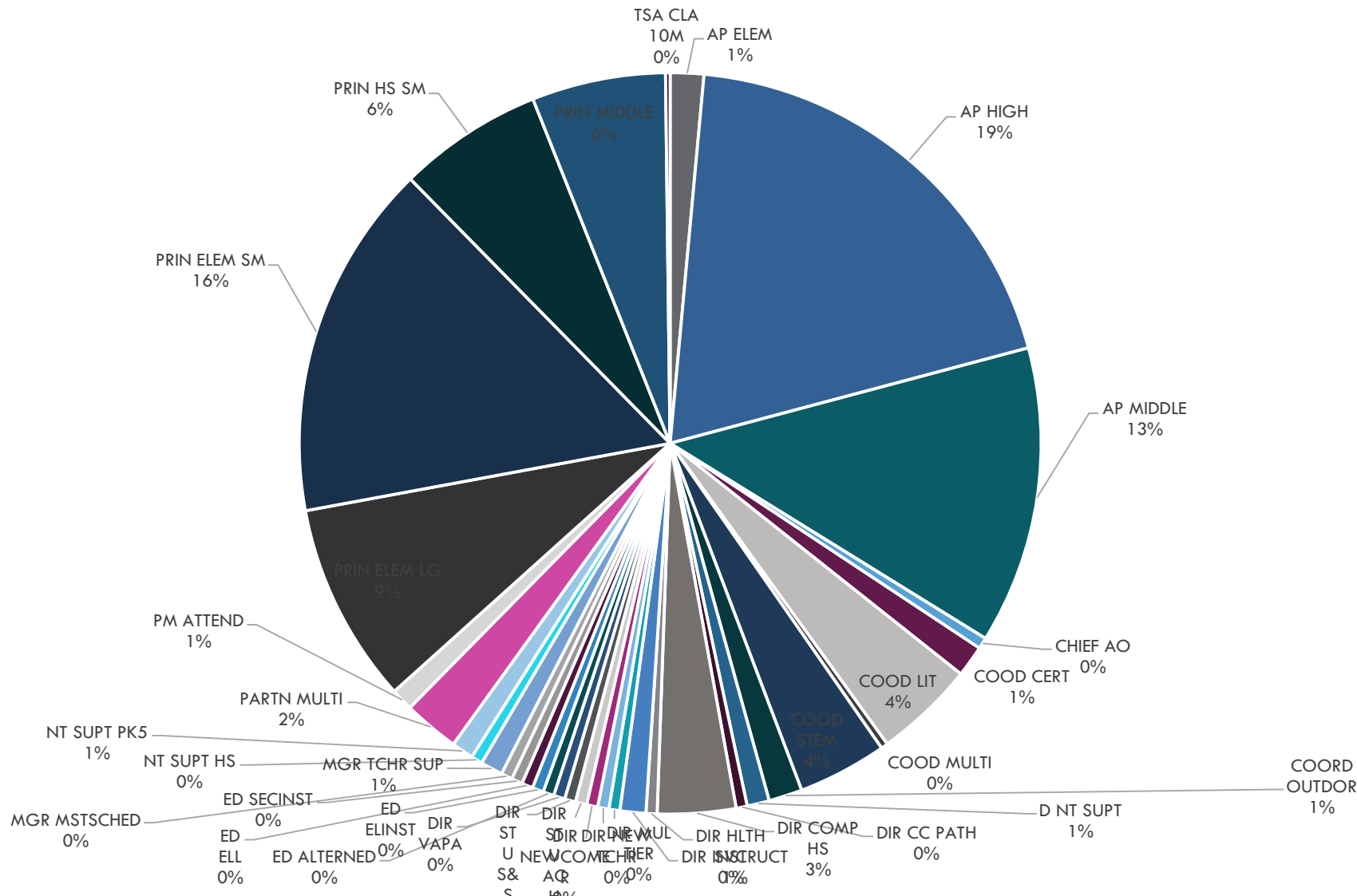
The pie on the left shows the classifications of OUSD certificated staff who provide direct services to students outside the classroom. The pie on the right is the classifications of OUSD certificated administration that supervises adults.



CERTIFICATED PERSONNEL PERFORMING SERVICES OF PRINCIPALS, VICE PRINCIPALS, GENERAL SUPERVISORS, COORDINATORS, & DIRECTORS: 204 FTE

CERTIFICATED PERSONNEL PERFORMING SERVICES OF LIBRARIAN, SOCIAL WORKER, OR CERTIFICATED PERSONNEL DOING PUPIL PERSONNEL WORK; PSYCHOLOGISTS; COUNSELORS; PHYSICAL AND MENTAL HEALTH SERVICES: 114 FTE

# DISTRICT CERTIFICATED ADMINISTRATION



- The district employs 204 site & district administrative FTE with 35 job classifications, outside the norm of most districts.

Source: Oakland Unified School District  
Pos 02 report, 2024-25, dated  
December 2024

# DATA SOURCES FOR EXHIBITS AND NOTES

- City of Oakland historical population data was sourced from:  
[https://localwiki.org/oakland/Oakland\\_Population\\_%28Historic%29](https://localwiki.org/oakland/Oakland_Population_%28Historic%29)
- Detailed chart of types of schools for top 25 student enrollment districts slide was sourced from the California Department of Education (CDE) website, Data Quest.
  - The chart was compiled based on over 25 downloads of data per site.
  - Wherever the LEA identified a school as an Academy, Virtual, or Independent Study, it was categorized as such.
  - Eide Bailly provided a consistent methodology for identifying sites across all LEA's. However, due to the number of sites (2,213) and the lack of similar naming conventions across all LEA's, some sites may not be identified with the best convention. The chart is provided as a general guide and cannot be relied upon for more than this general purpose.

# DISCREPANCIES IN THIS PRESENTATION EXPLAINED

- The data used in these slides was sourced from the California Department of Education website.
- Despite that the data originates from the same source, CDE does not update Data Quest data to reflect revisions made by the district finding errors or by auditors.
- For ease of sourcing multiple LEA's and providing multiple years of comparative data that are otherwise not easily available, some of the charts use the Data Quest data.
- The differences between the two sources are shown below. The updated, most accurate data is the Principal Apportionment. The most easily attainable data is Data Quest.

Year	Principal Apportionment District Student Enrollment	DataQuest Enrollment	Difference
2023-24	33,873	33,916	(43)
2022-23	34,122	34,149	(27)
2021-22	34,374	34,428	(54)
2020-21	35,435	35,489	(54)
2019-20	36,110	36,154	(44)
2018-19	36,468	36,524	(56)
2017-18	37,049	37,096	(47)



# OAKLAND UNIFIED SCHOOL DISTRICT

*Community Schools, Thriving Students*

## FISCAL SYSTEMS REPORT

**Presented Wednesday, April 23, 2025**





## DISCLAIMER

This presentation is presented with the understanding that the information contained does not constitute legal, accounting or other professional advice. It is not intended to be responsive to any individual situation or concerns, as the contents of this presentation are intended for general information purposes only. Viewers are urged not to act upon the information contained in this presentation without first consulting competent legal, accounting or other professional advice regarding implications of a particular factual situation. Questions and additional information can be submitted to your Eide Bailly representative, or to the presenter of this session.





## PRESENTER



- Caroline Larson, CPA, MBA  
Partner  
[calarson@eidebailly.com](mailto:calarson@eidebailly.com)  
909.755.2817
- Provided fiscal systems assessments for:
  - West Contra Costa Unified School District,
  - Emery Unified School District,
  - Vallejo City Unified School District, and
  - Oakland Unified School District.
- Our consulting team worked with seven of the nine districts in receivership over the past 30 years.

# FORMAL REPORT PROVIDED TO OUSD BOARD



The report:

- Was contracted October 31, 2024, to satisfy the Education Code 41320.1(a)(4) requirement of districts that received a State Apportionment Loan.
- Is one part of a process.
- Will aid other oversight agencies in OUSD's exit process of State Receivership.





# OAKLAND UNIFIED SCHOOL DISTRICT

## POSITIVE ATTRIBUTES

- Consistent leadership of one Superintendent for eight years.
- A Superintendent that has prioritized the goal of local control for the district.
- A “no excuses” tone at the top.
- Consistent leadership of one Chief Business Official for over five years.
- Consistent leadership of the Chief Accounting job since 2019, by someone who has worked in the accounting department since 2008.
- A high degree of self-awareness at the Executive Cabinet level, with a deep understanding of the macro and micro issues of the district, demonstrated with continued stamina to pursue excellence.
- Depth of high-level leadership talent across the various district disciplines.

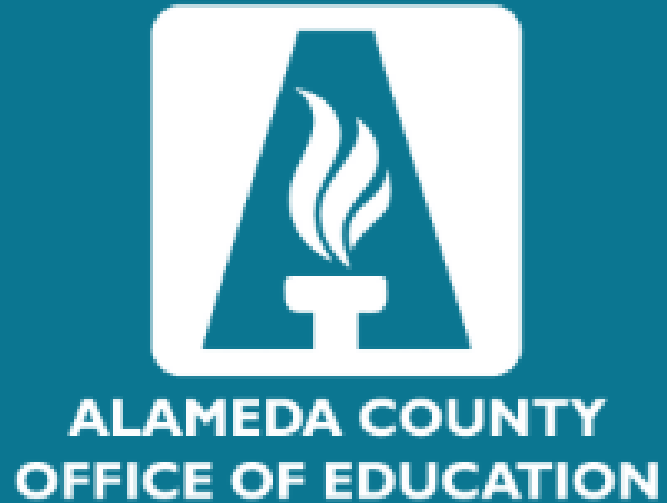


# OAKLAND UNIFIED SCHOOL DISTRICT

## POSITIVE ATTRIBUTES



- Continued improvement in accounting and business office practices as evidenced by external audits and oversight.
- Demonstrated leadership to implement and maintain the framework for mitigating extreme fiscal risk.
- The ability to be audited, to respond to audits, and to provide access to district transactions such that a Certified Public Accounting firm and the County Office of Education can quickly assess the district's financial condition.



# OAKLAND USD MITIGATES EXTREME FISCAL RISK

1. Actions of Board members, administration and / or employees are absent of self-interest and / or criminal intent.
2. Actions of vendors are absent of self-interest and / or criminal intent.
3. District uses the County Treasury for banking services.
4. District uses the County Office of Education financial services software to report financial information for actuals, budget, and encumbrances.
5. District uses all the available modules within the County Office of Education financial information system for position control, payroll, retirement and tax reporting, cash collections, fixed assets, and vendor payments.
6. District televises Governing Board meetings, conforms to the requirements of the law as it pertains to open meetings, and posts minutes and recordings within two weeks of the live event.

# OAKLAND USD MITIGATES EXTREME FISCAL RISK


### Oakland Unified School District

via [ZOOM VIDEO LINK](#)

via [GRANICUS LIVE MEETING VIDEO LINK](#)  
[At time of Meeting, please click link above, then scroll to bottom of District's Home Web Page to access "Upcoming Legislative Events & Live Meeting", then click Board of Education - Video "In Progress"]

**GRANICUS eComment:**  
Comment and/or Sign In [Up] To Speak During Meeting [Click link above to Comment on and/or Sign In [Up] To Speak During Meeting on an eligible Agenda item. Comment and Sign In [Up] To Speak During Meeting are different. Comment is an email message on the Agenda Item only.

Board of Education  
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Oakland, CA 94607-2236  
(510) 879-1940  
510 627-9440 eFax  
711 TTY/TDD  
boe@ousd.org E-Mail  
http://www.ousd.org



**ELECTRONIC SPEAKER CARD ADVANCE REGISTRATION REQUIRED**

(Click [Granicus eComment](#) - Sign In [Up] To Speak (not Comment) A Speaker Card (i.e., Granicus eComment Sign In [Up] to Speak) filed electronically in advance whether attending meeting - IN PERSON or on ZOOM - is now required for each Agenda Item on which Public Comment will be verbally taken at this meeting. **FIRST REGISTERED, FIRST CALLED** whether in Person or on Zoom. See .PDF page 3 of this Agenda for more details.

If registration assistance is needed, please call **510 - 579 - 1959**: leave name, call back number, suggest a best time to call you back within a two (2) hour window, Mon - Wed Noon, with you at your computer.

**ACCESSIBILITY OF AGENDA AND AGENDA MATERIALS**  
Agenda and agenda materials are accessible at <http://www.ousd.org> or from any computer terminal in the Offices of the Board of Education and Superintendent, 1000 Broadway, Suite 300, Oakland, CA 94607-4099

**AMERICANS WITH DISABILITIES ACT COMPLIANCE AND LANGUAGE SERVICES**  
Individuals requiring interpretation or translation services or a reasonable accommodation to participate in meetings should notify the Office of the Board of Education seventy-two (72) hours prior to the meeting at either (510)879-8199(VM); or [boe@ousd.org](mailto:boe@ousd.org) (E-Mail); or (510) 879-2300 (eTTY/TDD); or (510) 879-2299 (eFax).

**Meeting Agenda Long - Final**

7. District offers a Board agenda that increases community understanding of issues by writing narratives that describe the compliance being addressed and how the district is conforming to the requirement which includes the financial, educational, and administrative impact.

8. District uses reputable, sustainable software vendors for student information systems.

9. District does not issue non-voter approved debt such as Bond Anticipation Notes (BANs), Certificates of Participation (COPs) and capital leases.

10. District does not provide life-time health benefits to retired personnel.

11. District evaluates the financial impact of all passages of its collective bargaining contracts and continuously reviews and updates to cost contain the agreements during the bargaining process.



**HOWEVER,...OAKLAND HAS SOME WORK TO DO**

# **2025-26 Budget Balancing Solutions, Attachment C Board Study Session**

February 5, 2025



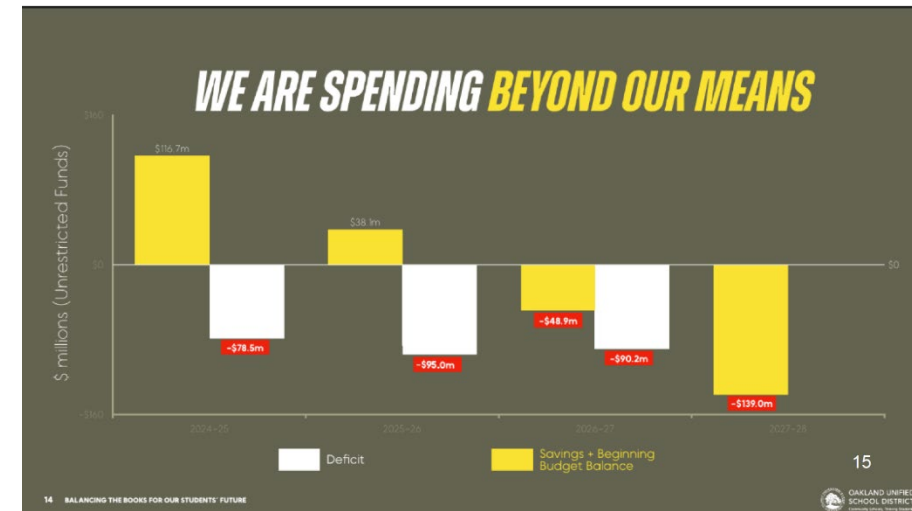
**OAKLAND UNIFIED  
SCHOOL DISTRICT**  
*Community Schools. Thriving Students*

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# EIDE BAILLY CONCLUSIONS BASED ON ANALYSIS OF OAKLAND USD FINANCIAL INFORMATION

- 1) The district is positioned to require outside financial intervention unless it acts to change its operations. Our firm has validated the district's Second Interim Report, 2024-25, and finds the following:
  - a) The district must reduce \$72.5 million through revenue enhancements or reductions in expenses in 2025-26, ongoing as of July 1, 2025,
  - b) An additional \$17 million of revenue enhancements or reductions in expenses in 2026-27, ongoing as of July 1, 2026, and
  - c) An additional \$9 million of revenue enhancements or reductions in expenses in 2027-28, ongoing as of July 1, 2027.
- 2) These reductions do not include accommodating for future mandated increases to any program, unexpected events, employee compensation enhancements, program innovations, or inflation.





## WITHOUT A SUFFICIENT RECOVERY PLAN AND BOARD ACTION, OAKLAND USD WILL REQUIRE OUTSIDE FINANCIAL INTERVENTION, POSSIBLY AS EARLY AS 2025-26

	24-25 Second Interim Unrestricted	24-25 Second Interim Restricted	24-25 Second Interim Total	2025-26 MYP Unrestricted	2025-26 MYP Restricted	2025-26 MYP Total	2026-27 MYP Unrestricted	2026-27 MYP Restricted	2026-27 MYP Total	2027-28 MYP Unrestricted	2027-28 MYP Restricted	2027-28 MYP Total
LCFF	475,572,542	4,470,504	480,043,046	480,197,382	4,470,504	484,667,886	493,859,574	4,470,504	498,330,078	510,027,128	4,470,504	514,497,632
Federal Revenue	-	61,260,404	61,260,404	-	53,735,922	53,735,922	-	53,735,922	53,735,922	-	53,735,922	53,735,922
State Revenue	11,803,886	167,615,588	179,419,474	11,803,886	155,477,126	167,281,012	11,803,886	155,477,126	167,281,012	11,803,886	155,477,126	167,281,012
Local Revenue	20,793,234	93,446,107	114,239,342	11,438,705	93,446,107	104,884,813	11,438,705	93,446,107	104,884,813	11,438,705	93,446,107	104,884,813
<b>Total Revenue</b>	<b>508,169,662</b>	<b>326,792,603</b>	<b>834,962,266</b>	<b>503,439,974</b>	<b>307,129,660</b>	<b>810,569,633</b>	<b>517,102,166</b>	<b>307,129,660</b>	<b>824,231,825</b>	<b>533,269,720</b>	<b>307,129,660</b>	<b>840,399,379</b>
Certificated Salaries	186,317,126	97,359,917	283,677,043	193,486,221	95,864,363	289,350,584	199,735,725	95,401,870	295,137,595	210,788,906	90,251,441	301,040,347
Classified Salaries	62,543,530	73,047,833	135,591,363	65,789,915	71,157,362	136,947,277	67,865,252	70,451,498	138,316,750	71,845,937	67,853,980	139,699,917
Benefits	118,524,301	110,412,817	228,937,119	120,714,008	108,702,426	229,416,434	121,494,068	108,060,683	229,554,751	127,042,322	103,909,429	230,951,750
Supplies	23,614,826	39,724,226	63,339,052	23,614,826	37,828,098	61,442,924	23,614,826	34,060,391	57,675,218	23,614,826	33,691,705	57,306,531
Services	67,582,460	136,523,431	204,105,891	67,582,460	131,711,324	199,293,784	67,582,460	125,616,501	193,198,961	67,582,460	124,667,433	192,249,892
CapOut	4,259,291	12,582,531	16,841,823	4,259,291	10,930,971	15,190,262	4,259,291	10,219,699	14,478,990	4,259,291	10,219,699	14,478,990
Other Outgo	2,169,073	7,929,911	10,098,984	2,169,073	7,929,911	10,098,984	2,169,073	7,929,911	10,098,984	2,169,073	7,929,911	10,098,984
Indirect	(12,684,253)	10,401,900	(2,282,353)	(12,593,578)	10,311,225	(2,282,353)	(12,302,321)	10,019,968	(2,282,353)	(11,832,489)	9,550,136	(2,282,353)
<b>Expenses</b>	<b>452,326,355</b>	<b>487,982,567</b>	<b>940,308,922</b>	<b>465,022,216</b>	<b>474,435,680</b>	<b>939,457,896</b>	<b>474,418,374</b>	<b>461,760,522</b>	<b>936,178,896</b>	<b>495,470,326</b>	<b>448,073,734</b>	<b>943,544,060</b>
	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus Deficit</b>	<b>55,843,307</b>	<b>(161,189,963)</b>	<b>(105,346,656)</b>	<b>38,417,758</b>	<b>(167,306,021)</b>	<b>(128,888,263)</b>	<b>42,683,791</b>	<b>(154,630,862)</b>	<b>(111,947,071)</b>	<b>37,799,394</b>	<b>(140,944,074)</b>	<b>(103,144,680)</b>
Transfer In	-	-	-	-	-	-	-	-	-	-	-	-
Transfer out	3,000,000	-	3,000,000	3,000,000	-	3,000,000	3,000,000	-	3,000,000	3,000,000	-	3,000,000
Contribution	(124,292,903)	124,292,903	(0)	(127,219,631)	127,219,630	(0)	(129,918,943)	129,918,943	(0)	(133,210,035)	133,210,035	(0)
Other In / Out	(127,292,903)	124,292,903	(3,000,000)	(130,219,631)	127,219,630	(3,000,000)	(132,918,943)	129,918,943	(3,000,000)	(136,210,035)	133,210,035	(3,000,000)
	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Surplus/Deficit</b>	<b>(71,449,596)</b>	<b>(36,897,061)</b>	<b>(108,346,657)</b>	<b>(91,801,873)</b>	<b>(40,086,390)</b>	<b>(131,888,263)</b>	<b>(90,235,152)</b>	<b>(24,711,919)</b>	<b>(114,947,071)</b>	<b>(98,410,641)</b>	<b>(7,734,040)</b>	<b>(106,144,681)</b>
9791	118,160,823	190,827,687	308,988,511	45,775,021	153,930,627	199,705,648	(46,026,852)	113,844,236	67,817,385	(136,262,003)	89,132,317	(47,129,686)
9793	(936,206)	-	(936,206)	-	-	-	-	-	-	-	-	-
9795	-	-	-	-	-	-	-	-	-	-	-	-
<b>Ending Balance</b>	<b>45,775,021</b>	<b>153,930,627</b>	<b>199,705,648</b>	<b>(46,026,852)</b>	<b>113,844,236</b>	<b>67,817,385</b>	<b>(136,262,003)</b>	<b>89,132,317</b>	<b>(47,129,686)</b>	<b>(234,672,644)</b>	<b>81,398,277</b>	<b>(153,274,367)</b>

Source: Oakland Unified School District Second Interim Report, 2024-25, updated by Eide Bailly for our firm's estimate of the Local Control Funding Formula and our interpretation of how the district is depleting its restricted resources in future years, relative to unrestricted. The details of this projection were provided to the Alameda County Office of Education, Oakland Unified School District leadership, and the Trustee, as of March 16, 2025. A follow up meeting was held on March 27, 2025.

A close-up, high-contrast photograph of a person's face, focusing on the eye and cheek. A single tear is visible, falling from the eye. The lighting is dramatic, with deep shadows and bright highlights on the skin.

## WHY IS THIS SO HARD?

---

- In the 1990's, Oakland USD began correcting overcrowding and student performance issues by welcoming the small school and charter movement.
- The model was financially unsustainable at the time of the 2003 bankruptcy, yet the implementation continued.
- The public, educational visionaries, and wealthy investors, encouraged the concepts from the 1990's through 2010.
- The ideas may be sound, but the structure requires more financial support than on-going funds provide.



# OAKLAND USD: HISTORY OF A DISTRICT

1. Oakland USD required a State Apportionment Loan in 2003 due to:
  - a. Student enrollment flight due to authorizing 20 charters in the 1990's/early 2000's,
  - b. Banking outside the county treasury,
  - c. Utilizing financial system software that was off-line from the County Office of Education,
  - d. Rapidly opening 9 new schools at the beginning of a small school movement, and
  - e. Not attending to financial details.
2. The State Loan of \$100 million is the largest in the history of the state.
3. The additional 2018 special apportionment of \$39 million, that did not require payback, has been depleted.
4. The district has addressed the business aspects of its problem, now it must attend to student attendance, enrollment, and small school concept.



# OAKLAND USD FINANCES HAVE BEEN OVERBURDENED SINCE 2003: WHY?



- Operating the most schools per pupil in the state.
- By the State, County Office of Education and the district authorizing 17 charters, adding to the 20 at the time of the bankruptcy, to total 37 as of 2024-25, diverting 25% student enrollment away from the district.
- Students not enrolling in the district middle schools, making other choices for education at this juncture.
- Student attendance being below the state averages needed to financially succeed.

## 2009 STANFORD UNIVERSITY REPORT OF OAKLAND SCHOOLS UNDER SMALL SCHOOL MOVEMENT

School Level	Number of schools started per year								Total
	Pre- 2002	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	
Elementary	2	0	1	1	3	6	6	1	20
Middle	2	1	0	1	1	5	1	0	11
High	1	2	5	4	2	0	1	0	15
Other	1	0	0	0	1	1	0	0	3
Total	6	3	6	6	7	12	8	1	49

Oakland USD added 49 schools within a decade to address overcrowding and student achievement metrics based on academic studies of the era.

Source: Ash Vasudeva, Linda Darling-Hammond, Stephen Newton & Kenneth Montgomery & the School Redesign Network at Stanford University. Oakland Unified School District New Small Schools Initiative Evaluation. 2009.

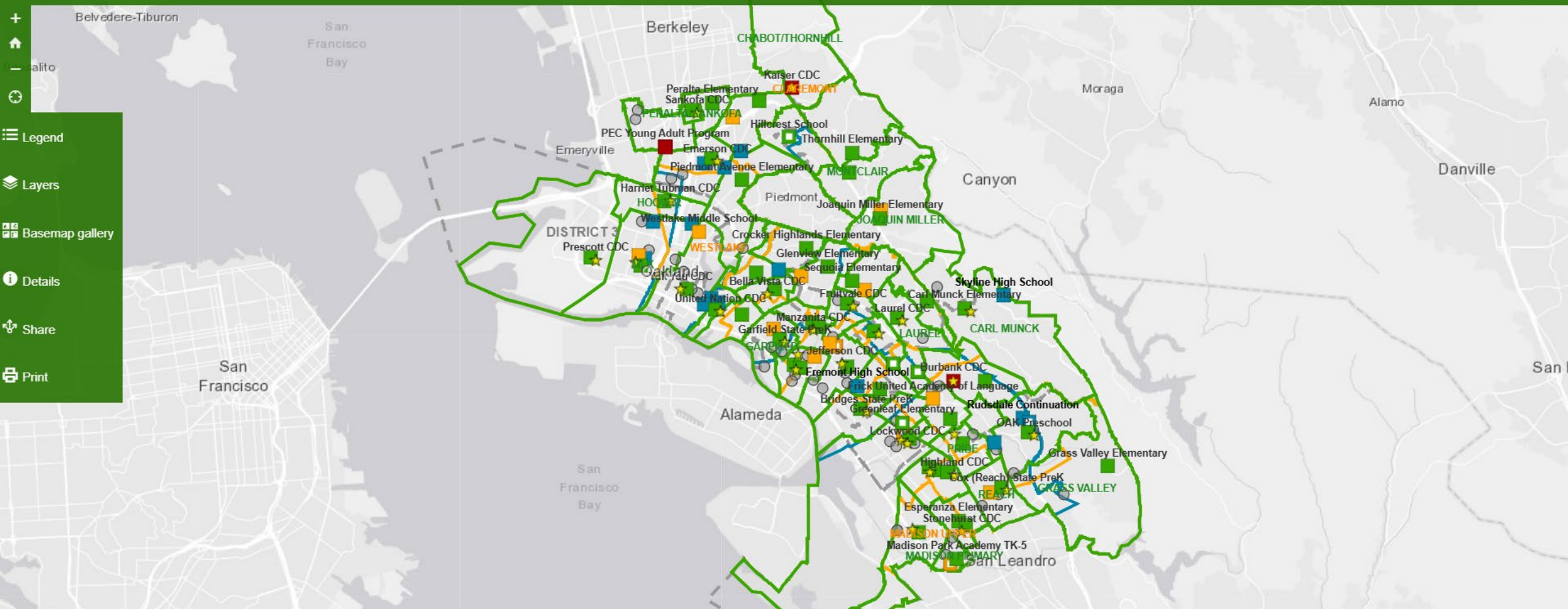
County Code	District Code	School Code	Charter Number	Authorizer Name	Charter School	Fund Type	Charter Petition Type	Petition Expiration Date
01	10017	0125567	1383	Alameda Co. Office of Education	Urban Montessori Charter	Direct Funded	Regular	6/30/2025
01	10017	0137448	1908	Alameda Co. Office of Education	Aurum Preparatory Academy	Direct Funded	Regular	6/30/2025
01	10017	6002000	1464	Alameda Co. Office of Education	Lazear Charter Academy	Direct Funded	Regular	6/30/2025
01	61259	0114363	0882	Oakland Unified	American Indian Public Charter School II	Direct Funded	Regular	6/30/2025
01	61259	0114868	0883	Oakland Unified	Oakland Charter High	Direct Funded	Regular	6/30/2025
01	61259	0126748	1449	Oakland Unified	LPS Oakland R & D Campus	Direct Funded	Regular	6/30/2025
01	61259	0106906	0661	Oakland Unified	Bay Area Technology	Direct Funded	Regular	6/30/2026
01	61259	0118224	1023	Oakland Unified	Aspire Golden State College Preparatory Academy	Direct Funded	Regular	6/30/2026
01	61259	0128413	1577	Oakland Unified	Aspire College Academy	Direct Funded	Regular	6/30/2026
01	77180	0138289	2015	State Board of Education	Latitude 37.8 High	Direct Funded	Regular	6/30/2026
01	61259	0134015	1783	Oakland Unified	Lodestar: A Lighthouse Community Charter Public	Direct Funded	Regular	6/30/2026
01	61259	6111660	0014	Oakland Unified	Oakland Charter Academy	Direct Funded	Regular	6/30/2026
01	10017	0123968	1284	Alameda Co. Office of Education	Community School for Creative Education	Direct Funded	Regular	6/30/2027
01	10017	0129403	1632	Alameda Co. Office of Education	Epic Charter	Direct Funded	Regular	6/30/2027
01	10017	0130625	0398	Alameda Co. Office of Education	Alternatives in Action	Direct Funded	Regular	6/30/2027
01	10017	0131581	1707	Alameda Co. Office of Education	Oakland Unity Middle School	Direct Funded	Regular	6/30/2027
01	61259	0111476	0780	Oakland Unified	Achieve Academy	Direct Funded	Regular	6/30/2027
01	61259	0111856	0765	Oakland Unified	AIMS College Prep High	Direct Funded	Regular	6/30/2027
01	61259	0129635	1661	Oakland Unified	Downtown Charter Academy	Direct Funded	Regular	6/30/2027
01	61259	0129932	1620	Oakland Unified	East Bay Innovation Academy	Direct Funded	Regular	6/30/2027
01	61259	0130617	0349	Oakland Unified	Oakland Military Institute, College Preparatory Academy	Direct Funded	Regular	6/30/2027
01	61259	0130633	0413	Oakland Unified	Lighthouse Community Charter	Direct Funded	Regular	6/30/2027
01	61259	0130732	1663	Oakland Unified	Aspire Triumph Technology Academy	Direct Funded	Regular	6/30/2027
01	61259	6113807	0106	Oakland Unified	AIMS College Prep Middle	Direct Funded	Regular	6/30/2027
01	61259	6117568	0252	Oakland Unified	Aspire Monarch Academy	Direct Funded	Regular	6/30/2027
01	10017	0112607	0811	Alameda Co. Office of Education	Envision Academy for Arts & Technology	Direct Funded	Regular	6/30/2028
01	10017	6001788	0740	Alameda Co. Office of Education	Cox Academy	Direct Funded	Regular	6/30/2028
01	61259	0108944	0700	Oakland Unified	Lighthouse Community Charter High	Direct Funded	Regular	6/30/2028
01	61259	0109819	0726	Oakland Unified	Aspire Berkley Maynard Academy	Direct Funded	Regular	6/30/2028
01	61259	0132514	1708	Oakland Unified	Francophone Charter School of Oakland	Direct Funded	Regular	6/30/2028
01	61259	3030772	0340	Oakland Unified	Oakland School for the Arts	Direct Funded	Regular	6/30/2028
01	61259	6117972	0302	Oakland Unified	North Oakland Community Charter	Direct Funded	Regular	6/30/2028
01	61259	0100065	0510	Oakland Unified	Oakland Unity High	Direct Funded	Regular	6/30/2030
01	61259	0115014	0938	Oakland Unified	KIPP Bridge Academy	Direct Funded	Regular	6/30/2030
01	61259	0115238	0837	Oakland Unified	ARISE High	Direct Funded	Regular	6/30/2030
01	61259	0115592	1442	Oakland Unified	Learning Without Limits	Direct Funded	Regular	6/30/2030
01	61259	0130666	0465	Oakland Unified	Aspire Lionel Wilson College Preparatory Academy	Direct Funded	Regular	6/30/2030
01	61259	6118608	1443	Oakland Unified	ASCEND	Direct Funded	Regular	6/30/2030

**2024-25 TOTAL  
CHARTER SCHOOLS  
AUTHORIZED: 37  
STATE BOARD OF  
EDUCATION: 1  
COUNTY OFFICE OF  
EDUCATION: 9  
OAKLAND USD: 27**

**2004-05 CHARTER  
SCHOOLS  
AUTHORIZED BY  
OAKLAND USD: 20**

Source: California Department of Education website, March 2025





**OAKLAND OPERATES MORE SCHOOLS PER PUPIL THAN ANY OTHER DISTRICT IN THE STATE**

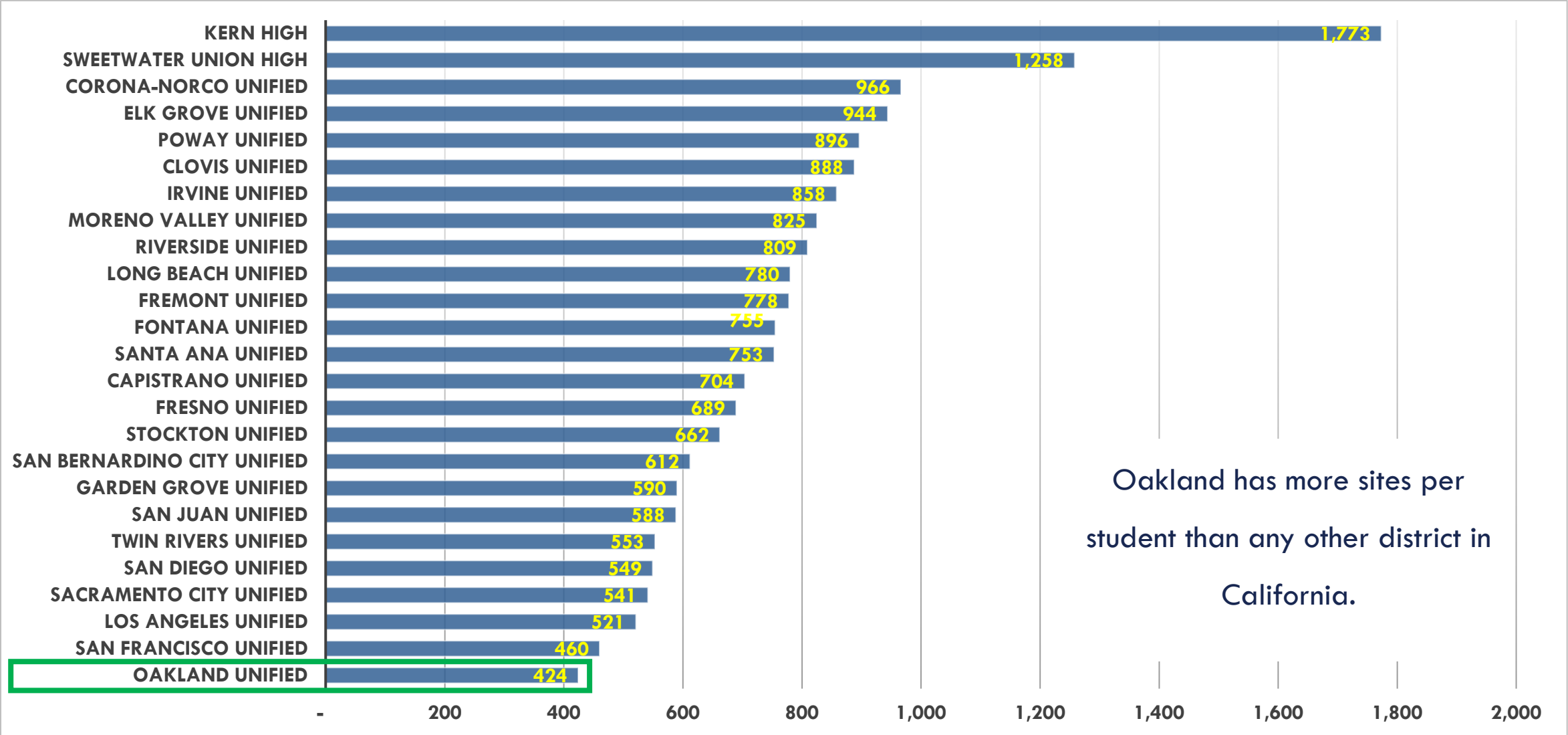
# RANK OF AVERAGE NUMBER OF DISTRICT PUPILS PER SCHOOL

Largest Districts in California per CDE DataQuest	2023-24 Rank of Pupils Per Site	2023-24 District Enrollment Divided by # of Sites	2023-24 District Enrollment	Number of District Schools 2023-24
<b>Oakland Unified</b>	<b>1</b>	<b>424</b>	<b>33,916</b>	<b>80</b>
San Francisco Unified	2	460	48,736	106
Los Angeles Unified	3	521	381,116	732
Sacramento City Unified	4	541	36,762	68
San Diego Unified	5	549	95,492	174
Twin Rivers Unified	6	553	22,102	40
San Juan Unified	7	588	38,211	65
Garden Grove Unified	8	590	37,763	64
San Bernardino City Unified	9	612	44,712	73
Stockton Unified	10	662	32,448	49
Fresno Unified	11	689	68,246	99
Capistrano Unified	12	704	40,836	58
Santa Ana Unified	13	753	37,663	50
Fontana Unified	14	755	33,205	44
Fremont Unified	15	778	32,661	42
Long Beach Unified	16	780	63,996	82
Riverside Unified	17	809	38,855	48
Moreno Valley Unified	18	825	31,344	38
Irvine Unified	19	858	37,731	44
Clovis Unified	20	888	42,624	48
Poway Unified	21	896	34,935	39
Elk Grove Unified	22	944	62,317	66
Corona-Norco Unified	23	966	50,256	52
Sweetwater Union High	24	1,258	35,226	28
Kern High	25	1,773	42,542	24

Oakland has more sites per student than any other district in California.

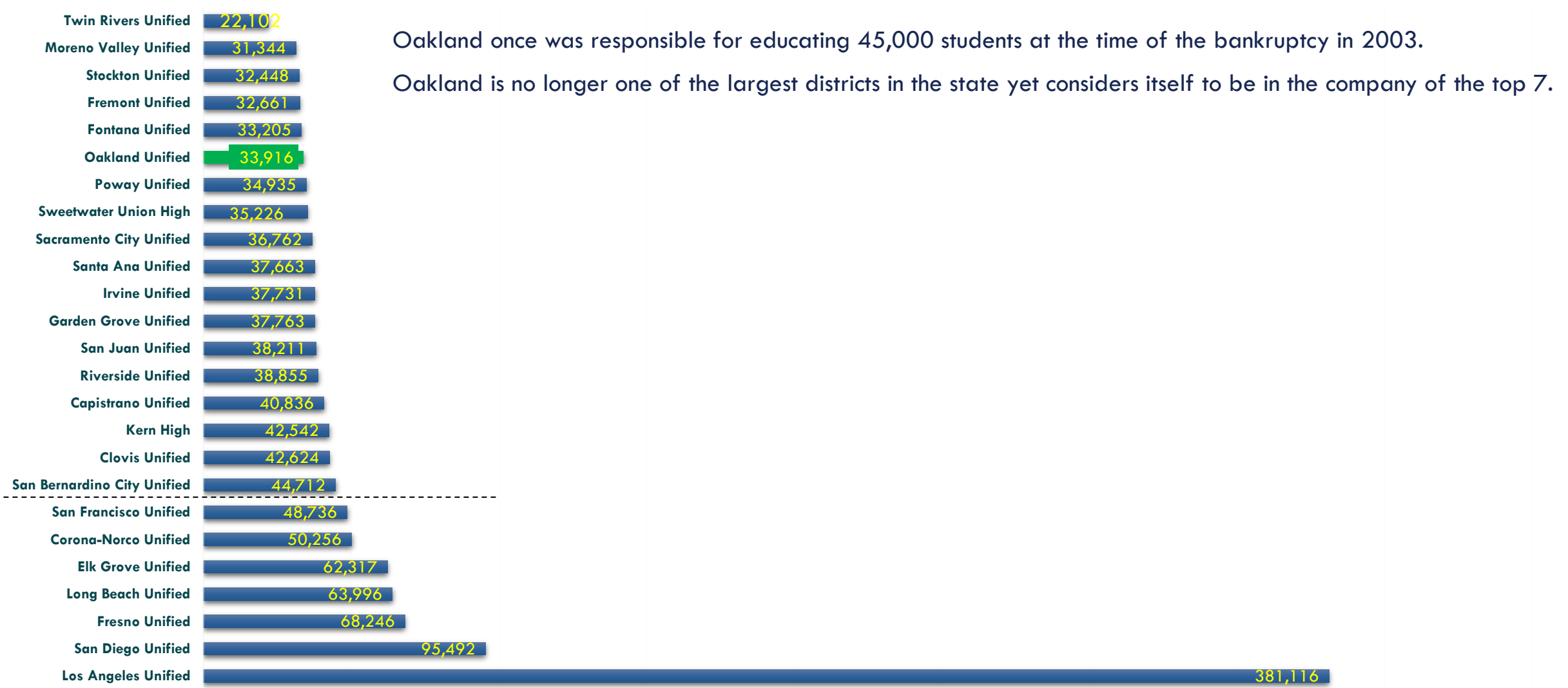
Source: California Department of Education website, Data Quest, March 2025

# 2023-24 DISTRICT ENROLLMENT DIVIDED BY # OF SCHOOLS



Source: California Department of Education website, Data Quest, March 2025

# 2023-24 TOP 25 LARGEST CALIFORNIA DISTRICT STUDENT ENROLLMENT



Oakland once was responsible for educating 45,000 students at the time of the bankruptcy in 2003.

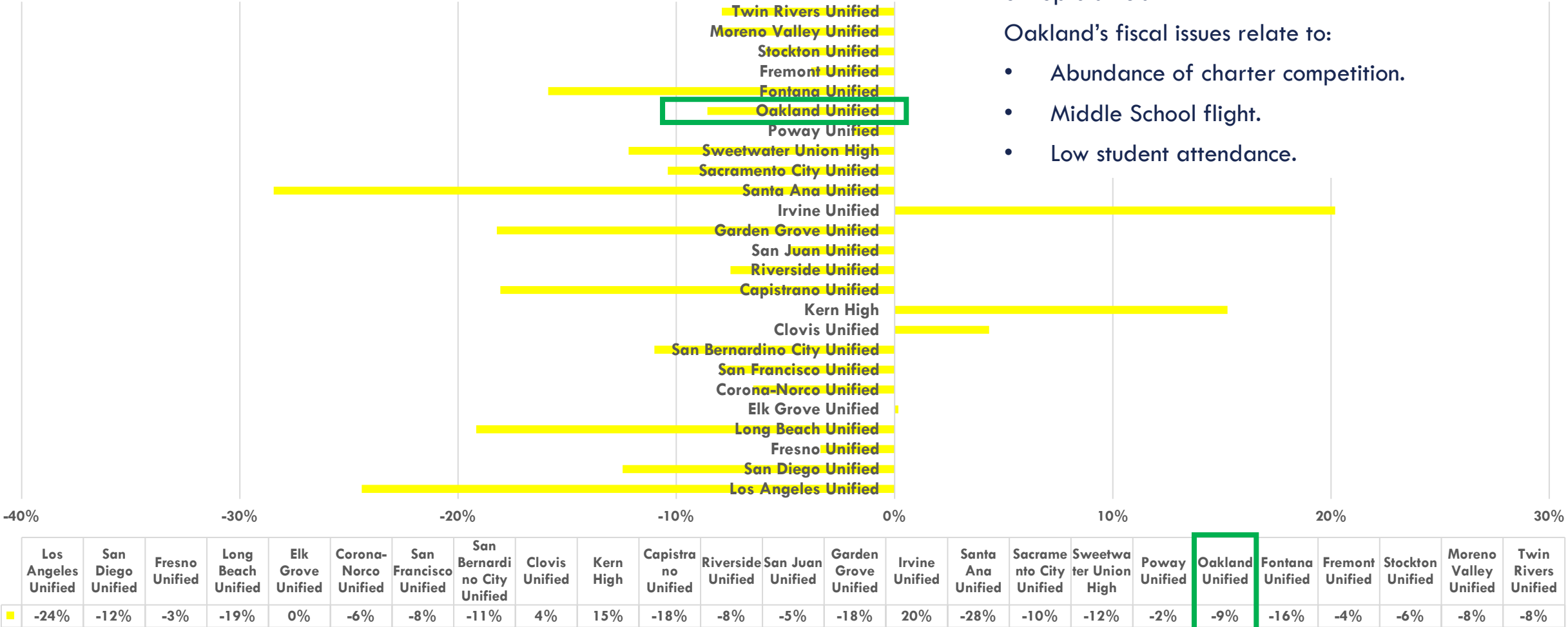
Oakland is no longer one of the largest districts in the state yet considers itself to be in the company of the top 7.

The data provided by Data Quest is based on the first submission of data to the CDE for these years, and not the final, audited numbers used for the Principal Apportionment. See final slide for details. Source: California Department of Education website, Data Quest, March 2025



# PERCENTAGE STUDENT ENROLLMENT LOSS OF TOP 25 CA DISTRICTS

## FROM 2017-18 TO 2023-24



Oakland’s 9% enrollment loss is in the mid-range of top districts.

Oakland’s fiscal issues relate to:

- Abundance of charter competition.
- Middle School flight.
- Low student attendance.

# OAKLAND USD DISTRICT SCHOOL ENROLLMENT

## GRADE 5 TO GRADE 6 PROMOTION

A positive trend is that primary grade enrollment is exceeding graduating senior enrollment. However, Oakland USD is unable to retain primary school enrollment at the middle school level, thus losing the potential for sustainability.

Academic Year	District Total	Grade TK	Grade K	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Grade 9	Grade 10	Grade 11	Grade 12	Ungr Sec
2023-24	33,916	1,014	2,635	2,841	2,896	2,733	2,768	2,746	2,163	2,230	2,267	2,252	2,415	2,328	2,628	0
2022-23	34,149	0	3,528	2,930	2,794	2,828	2,803	2,820	2,248	2,252	2,244	2,283	2,403	2,326	2,690	0
2021-22	34,428	0	3,457	2,829	2,876	2,878	2,878	2,829	2,282	2,278	2,280	2,316	2,332	2,426	2,767	0
2020-21	35,489	0	3,337	3,069	3,065	3,051	3,035	2,953	2,367	2,314	2,292	2,290	2,528	2,428	2,760	0
2019-20	36,154	0	3,682	3,174	3,148	3,073	3,058	3,000	2,295	2,264	2,419	2,495	2,439	2,395	2,712	0
2018-19	36,524	0	3,770	3,236	3,137	3,111	3,086	3,133	2,273	2,418	2,343	2,320	2,444	2,500	2,753	0
2017-18	37,096	0	3,968	3,244	3,212	3,203	3,185	3,099	2,476	2,347	2,369	2,387	2,552	2,503	2,453	98

When students promote from Grade 5 to Grade 6, the district is losing about 700 students per year.

The data provided by Data Quest is based on the first submission of data to the CDE for these years, and not the final, audited numbers used for the Principal Apportionment. See final slide for details. Source: California Department of Education website, Data Quest, March 2025

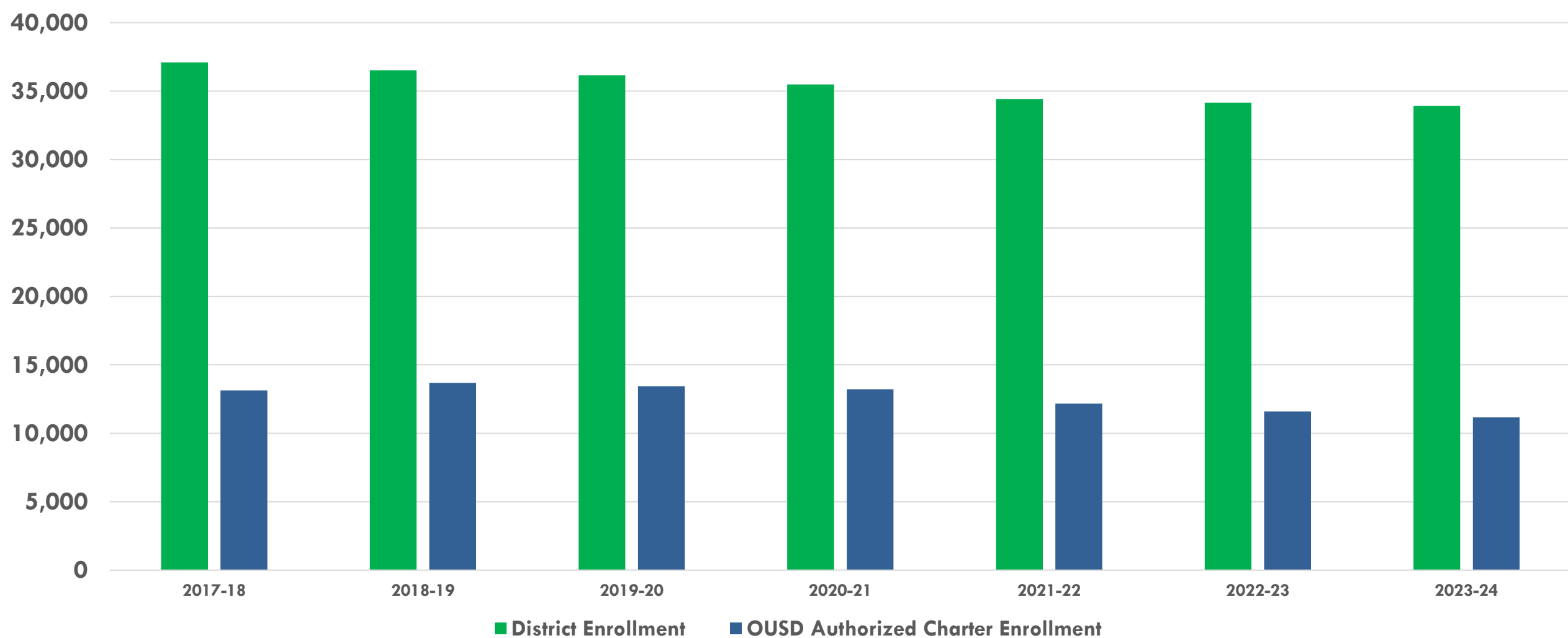
# OAKLAND USD AUTHORIZED CHARTER SCHOOL ENROLLMENT

## SIGNIFICANT GAINS FROM GRADE 5 TO GRADE 6

Charter school students promote/enroll at higher rates in the charter middle schools and high schools than the district middle and high schools.  
Gains of 450 students per year.

Academic Year	Charter Total Enrollment	Grade TK	Grade K	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Grade 9	Grade 10	Grade 11	Grade 12
2023-24	11,170	182	552	642	699	696	707	697	1,052	1,058	1,092	922	1,003	946	922
2022-23	11,592	0	750	689	662	715	687	706	1,072	1,092	1,113	1,090	1,070	986	960
2021-22	12,172	0	767	683	738	721	730	729	1,125	1,139	1,160	1,191	1,143	1,060	986
2020-21	13,215	0	825	811	810	840	843	820	1,179	1,252	1,292	1,304	1,150	1,065	1,024
2019-20	13,434	0	984	842	880	884	861	837	1,244	1,284	1,247	1,253	1,142	1,025	951
2018-19	13,678	0	981	884	883	889	857	779	1,387	1,401	1,366	1,229	1,116	996	910
2017-18	13,135	0	978	873	882	833	771	837	1,382	1,360	1,229	1,200	1,052	876	862

*Note that the Charter Enrollment is for the charters authorized directly by Oakland USD. Data does not include the charters authorized on Oakland USD's behalf by Alameda County Office of Education and the State Board of Education. LEA data may vary from the final, audited numbers. See final slide for details. Source: California Department of Education website, Data Quest, March 2025*

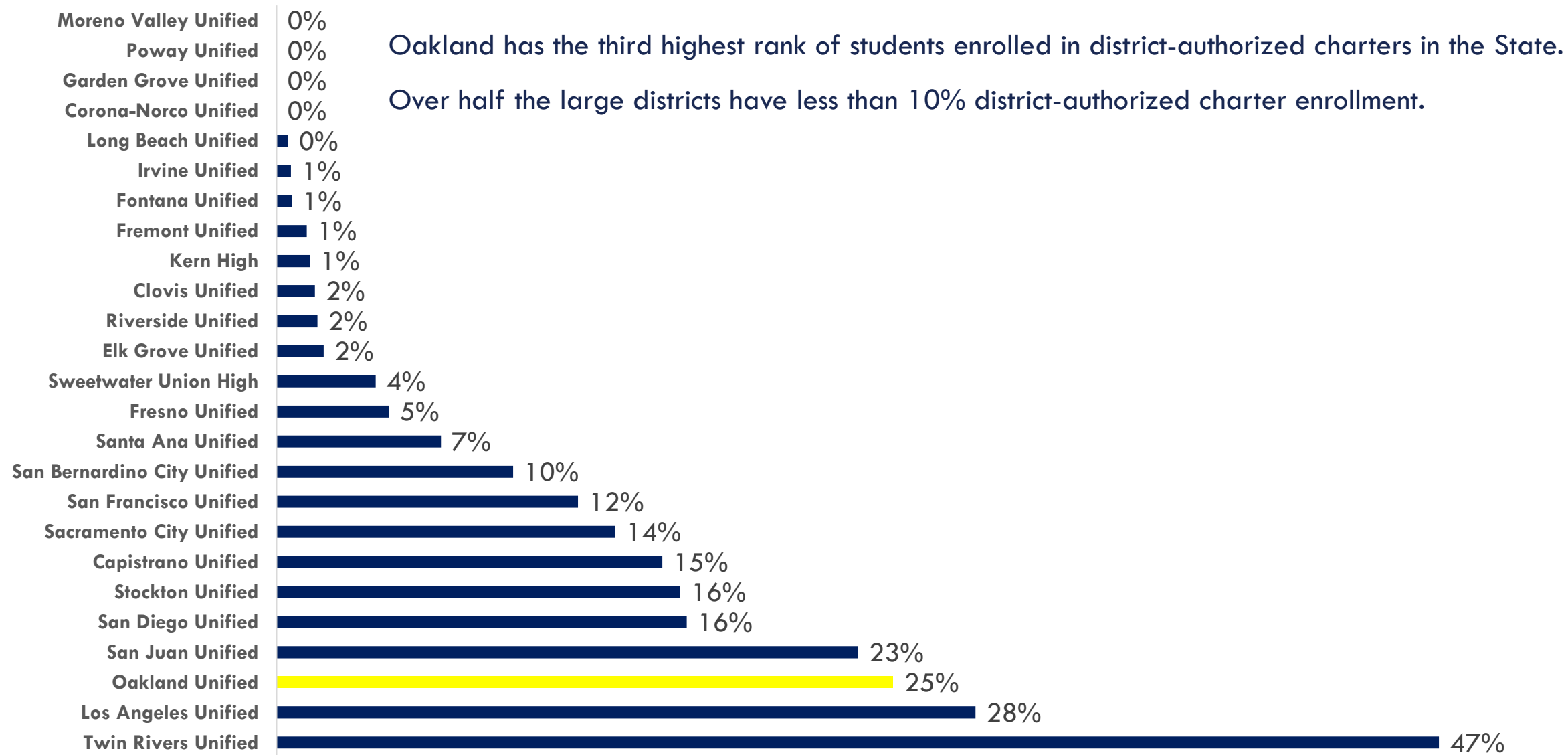


25% of the students in the Oakland area are attending OUSD charters.  
Current Oakland district + charter enrollment would exceed FY 2003 district enrollment of 45,000.

## OAKLAND USD STUDENT POPULATION IS SPLIT 75% DISTRICT/25% CHARTER

*Note that the Charter Enrollment is for the charters authorized directly by Oakland USD. Data does not include the charters authorized on Oakland USD's behalf by Alameda County Office of Education and the State Board of Education. District data may vary from the final, audited numbers. See final slide for details. Source: California Department of Education website, Data Quest, March 2025*

# 2023-24 PERCENTAGE OF STUDENTS IN CHARTERS OF TOTAL ENROLLMENT



Note that the Charter Enrollment is for the charters authorized directly by Oakland USD. Data does not include the charters authorized on Oakland USD's behalf by Alameda County Office of Education and the State Board of Education. District data may vary from the final, audited numbers. See final slide for details. Source: California Department of Education website, Data Quest, March 2025

# DISTRICTS & CHARTERS WITHIN EACH COUNTY OFFICE OF EDUCATION

**NOTE: OAKLAND USD SUPERVISES 80 SCHOOLS AND 27 CHARTERS**

County Office of Education	Districts (non-charters)	Charters	Total LEAs in County
Alameda	18	52	70
Alpine	1	0	1
Amador	1	0	1
Butte	13	19	32
Calaveras	4	1	5
Colusa	4	0	4
Contra Costa	18	23	41
Del Norte	1	2	3
El Dorado	15	13	28
Fresno	31	28	59
Glenn	8	4	12
Humboldt	31	15	46
Imperial	16	3	19
Inyo	6	3	9
Kern	46	17	63
Kings	13	8	21
Lake	6	3	9
Lassen	10	3	13
Los Angeles	79	358	437
Madera	9	11	20
Marin	17	3	20
Mariposa	1	1	2
Mendocino	12	11	23
Merced	20	3	23
Modoc	3	0	3
Mono	2	1	3
Monterey	24	8	32
Napa	5	3	8
Nevada	9	13	22

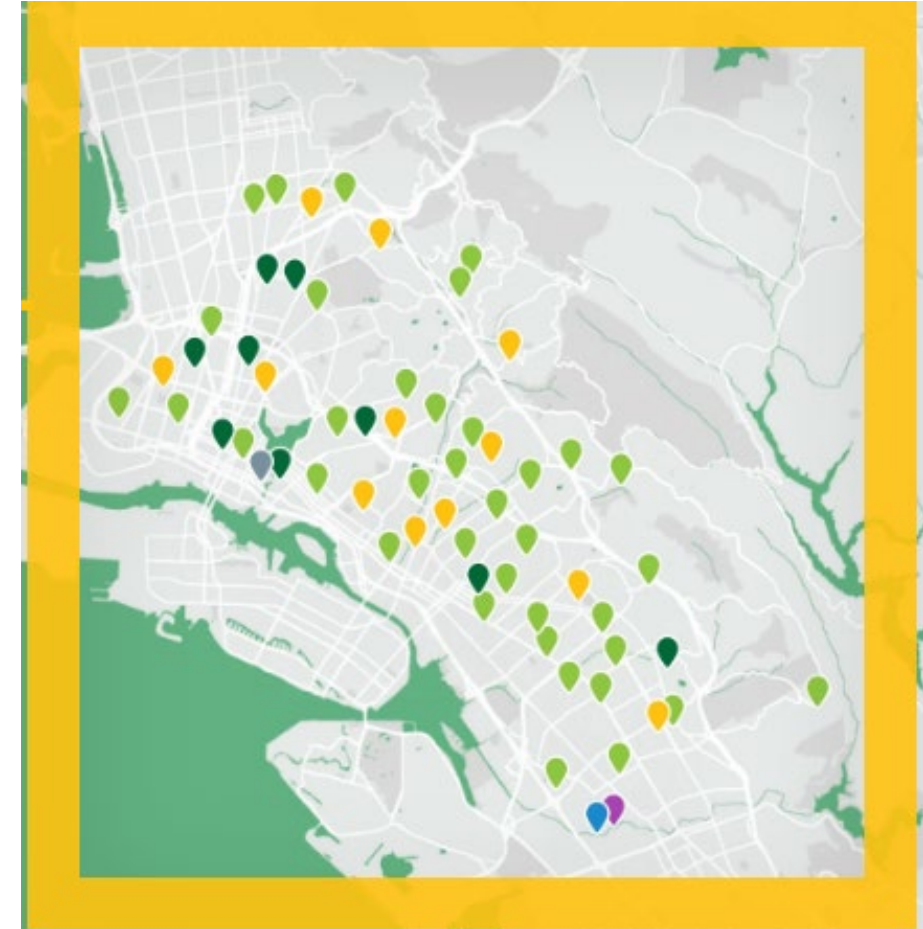
County Office of Education	Districts (non-charters)	Charters	Total LEAs in County
Orange	28	43	71
Placer	16	16	32
Plumas	1	1	2
Riverside	23	30	53
Sacramento	13	53	66
San Benito	11	2	13
San Bernardino	33	53	86
San Diego	42	128	170
San Francisco	1	14	15
San Joaquin	14	50	64
San Luis Obispo	10	3	13
San Mateo	23	14	37
Santa Barbara	20	15	35
Santa Clara	31	60	91
Santa Cruz	11	14	25
Shasta	24	16	40
Sierra	1	0	1
Siskiyou	24	2	26
Solano	6	12	18
Sonoma	40	53	93
Stanislaus	25	22	47
Sutter	12	9	21
Tehama	13	4	17
Trinity	9	1	10
Tulare	43	21	64
Tuolumne	11	2	13
Ventura	19	12	31
Yolo	5	7	12
Yuba	5	6	11

- Oakland is responsible for overseeing more LEA's than many County Offices of Education.
- Only 10 of 58 Counties have more charters within their boundaries than Oakland supervises.
- In addition to the 27 OUSD-authorized charters, the Alameda County Office of Education authorized 9 and the State Board of Equalization authorized 1, citing Oakland USD as the sponsor.
- Oakland has more responsibility and more complexity than most districts, which diverts attention from the educational program of its own students, increases administration and legal costs.



# OAKLAND USD: KEY POINTS

- 1) State-wide averages of pupils per school-site setting have been decreasing in the past several decades due to low birth rate & emigration.
- 2) The financial metric for optimal school size is:
  - a) No less than 500 elementary students,
  - b) About 800 middle school students, and
  - c) Approximately 1,500 comprehensive high school students.
- 3) Six OUSD sites operate above these optimal metrics.



# COSTS ESCALATE WITH THE NUMBER OF SITES

- More talent is needed in the areas of counseling, psychologists, nurses, social workers, maintenance & operations, technology, safety, and clerical.
- Administrative costs, both site and district, increase.
- Utility and insurance costs increase.
- Decentralized processes do not have the advantage of economies of scale.
- General obligation bond dollars must be divided into smaller projects with less impact per site.

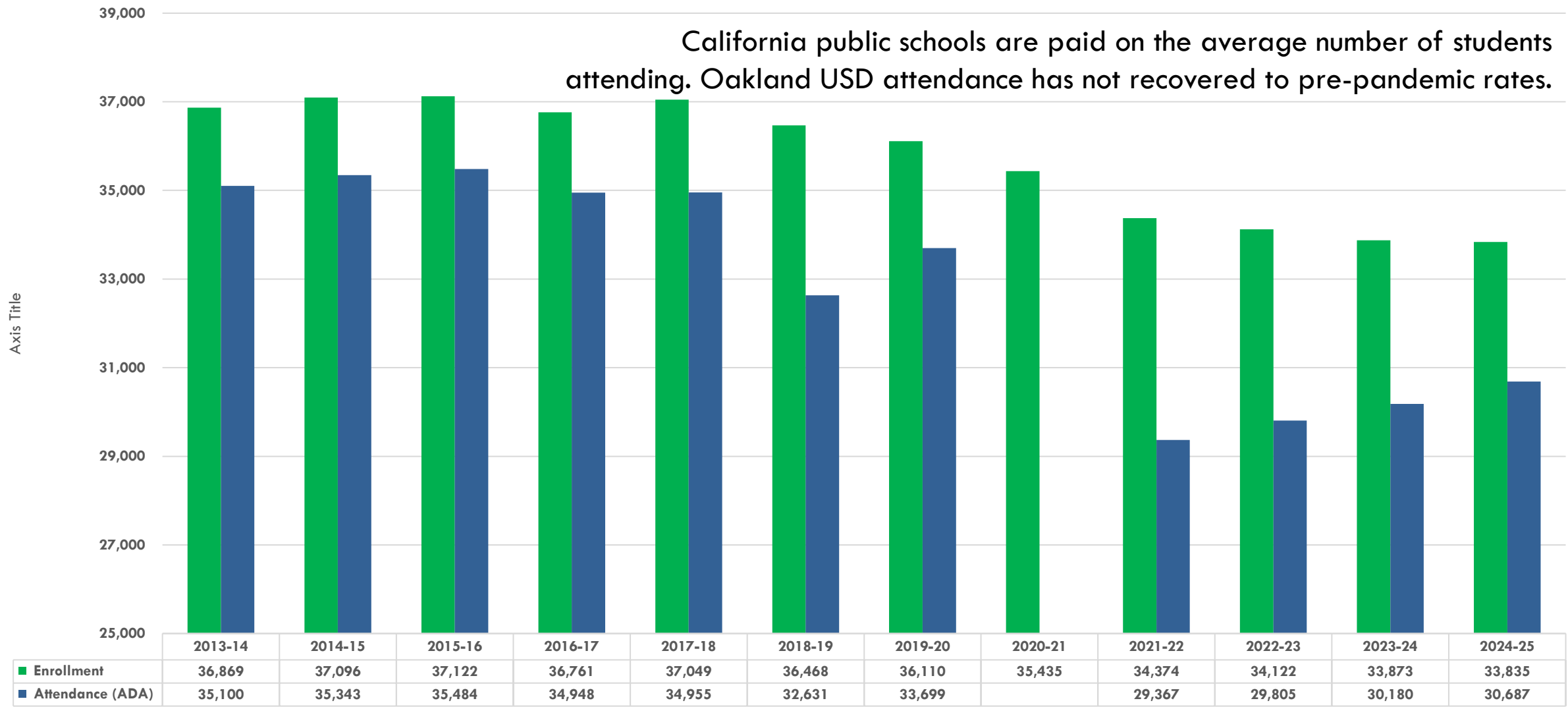




# OAKLAND USD: STUDENT ATTENDANCE

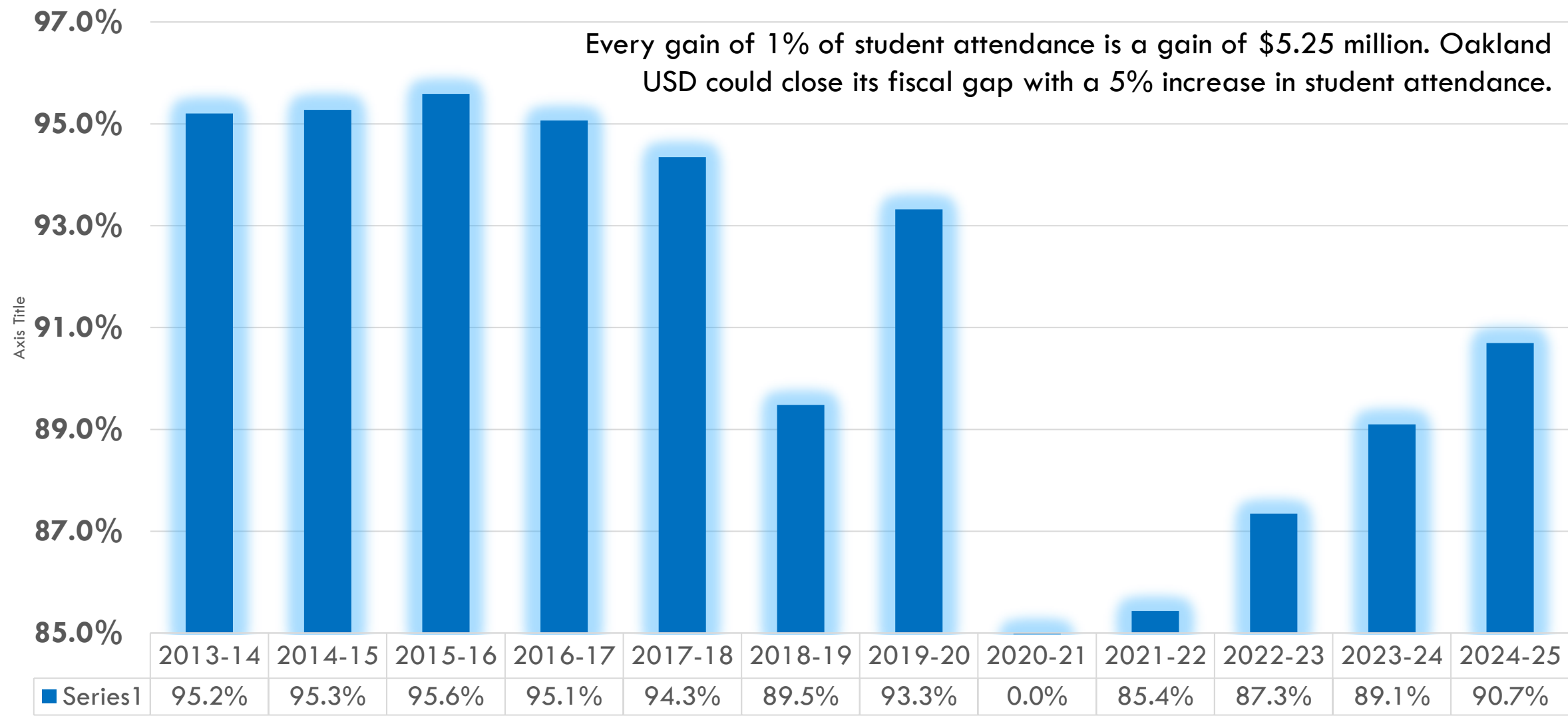
- State-wide student illness average is 5%.
- Therefore, the average student attendance ratio to daily enrollment should approximate 95%.
- In an average district, elementary students may achieve higher rates, middle school students may achieve the average rate, and high school students normally achieve slightly below.
- Special education students should be participating at above average.
- Student attendance correlates with site staff attendance and site staff behavior, issues with bullying, safety, and feelings of belonging.
- Oakland USD student attendance has not rebounded from the pandemic or labor unrest.
- Oakland USD could gain \$5.25 million total revenue per year for every 1% attendance gain.

# OAKLAND USD STUDENT ENROLLMENT/ATTENDANCE HISTORY



Source: California Department of Education, Principal Apportionment. No attendance recorded in 2020-21 due to worldwide pandemic.

# OAKLAND USD STUDENT ATTENDANCE AS A PERCENTAGE OF ENROLLMENT



Source: California Department of Education, Principal Apportionment. No attendance recorded in 2020-21 due to worldwide pandemic.



# 2023-24 REGULAR ATTENDANCE BY OAKLAND USD SITE

OUSD School	Attendance Month	Grade K	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Grade 9	Grade 10	Grade 11	Grade 12
Joaquin Miller	October 2023	96%	93%	94%	97%	96%	92%							
Joaquin Miller	March 2024	93%	93%	93%	93%	95%	91%							
La Escuelita	October 2023	93%	92%	93%	92%	95%	96%							
La Escuelita	March 2024	89%	93%	90%	93%	93%	94%							
Laurel	October 2023	89%	92%	92%	92%	94%	92%							
Laurel	March 2024	87%	91%	90%	90%	93%	91%							
Life Academy (6-8)	October 2023							98%	95%	95%				
Life Academy (6-8)	March 2024							97%	96%	95%				
Life Academy of Health&Bioscience	October 2023										93%	87%	96%	88%
Life Academy of Health&Bioscience	March 2024										97%	90%	93%	94%
Lincoln	October 2023	96%	96%	95%	97%	98%	97%							
Lincoln	March 2024	95%	97%	95%	97%	96%	97%							
Lockwood STEAM	October 2023	90%	92%	89%	93%	92%	91%							
Lockwood STEAM	March 2024	87%	90%	88%	93%	90%	90%							
Madison Park Academy 6-8	October 2023							89%	87%	86%				
Madison Park Academy 6-8	March 2024							93%	86%	86%				
Madison Park Academy 9-12	October 2023										83%	83%	89%	89%
Madison Park Academy 9-12	March 2024										84%	85%	88%	88%
Madison Park Academy TK-5	October 2023	93%	90%	89%	88%	86%	90%							
Madison Park Academy TK-5	March 2024	88%	90%	89%	90%	92%	86%							
Manzanita Community	October 2023	89%	90%	87%	93%	92%	94%							
Manzanita Community	March 2024	85%	86%	86%	90%	89%	92%							
Markham	October 2023	84%	89%	91%	93%	90%	91%							
Markham	March 2024	89%	88%	88%	89%	89%	88%							
Martin Luther King Jr	October 2023	89%	88%	92%	90%	90%	90%							
Martin Luther King Jr	March 2024	87%	88%	83%	90%	89%	88%							

- Dark Green: Top 10%.
- Dark Red: Bottom 10%.
- Light Colors indicate Above Average (green) and Below Average (red).
- Statewide average of normal illness: 5%.



# 2023-24 SPECIAL DAY CLASS ATTENDANCE BY OAKLAND USD SITE

OUSD School	Attendance Month	Grade K	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Grade 9	Grade 10	Grade 11	Grade 12	Grade 15
Allendale	October 2023	91%	95%	87%	75%	89%	91%								
Allendale	March 2024	88%	87%	97%	74%	86%	65%								
Bella Vista	October 2023	92%	84%	92%											
Bella Vista	March 2024	98%	71%	94%											
Bret Harte	October 2023							93%	89%	86%					
Bret Harte	March 2024							88%	85%	85%					
Bridges Academy	October 2023	68%	79%	92%	89%	79%	58%								
Bridges Academy	March 2024	34%	80%	74%	75%	74%	76%								
Brookfield	October 2023														
Brookfield	March 2024														
Burbank Elementary (TK-K)	March 2024														
Burckhalter	October 2023	90%	84%	76%	83%	96%	89%								
Burckhalter	March 2024	94%	91%	29%	85%	91%	84%								
Carl Munck	October 2023	77%	95%	77%	95%	86%	51%								
Carl Munck	March 2024	68%	100%	89%	95%	76%	46%								
Castlemont High	October 2023										82%	68%	82%	83%	
Castlemont High	March 2024										71%	57%	88%	89%	
Chabot	October 2023	89%	100%	93%	88%	95%	87%								
Chabot	March 2024	96%	100%	83%	91%	79%	72%								
Claremont	October 2023							82%	89%	98%					
Claremont	March 2024							70%	88%	92%					
Coliseum College Prep Academy	October 2023							62%	87%	96%	68%	97%	78%	84%	
Coliseum College Prep Academy	March 2024							63%	71%	96%	67%	58%	63%	77%	
East Oakland PRIDE Elementary	October 2023	84%	88%	66%	93%	100%	91%								
East Oakland PRIDE Elementary	March 2024	63%	89%	83%	92%	93%	96%								

- Dark Green: Top 10%.
- Dark Red: Bottom 10%.
- Light Colors indicate Above Average (green) and Below Average (red).
- Statewide average of normal illness: 5%.

Source: Oakland Unified School District Attendance System. Special Day Class represents separate instruction for students requiring placement in a separate setting because of the nature or severity of the students' special needs.



# CONCLUSIONS

- The district is in its strongest historical position to depart receivership with respect to process, procedures, and leadership.
- However, the district must do the following:
  - Increase student attendance.
  - Address the number of sites and charters it supervises.
  - Recapture students from competition.
- Other solutions are insufficient and incomplete.
- The district must reimagine itself to operate within the financial model of California public schools.