

OAKLAND UNIFIED SCHOOL DISTRICT

# Board Study Session

Budget Development Update:  
Financial Outlook and Continued Realignment  
Preparing for the List of Budget Options

October 2, 2023



OAKLAND UNIFIED  
SCHOOL DISTRICT

*Community Schools, Thriving Students*

## Our Vision

All OUSD students will find joy in their academic experience while graduating with the skills to ensure they are caring, competent, fully-informed, critical thinkers who are prepared for college, career, and community success.

## Our Mission

Oakland Unified School District (OUSD) will build a Full Service Community District focused on high academic achievement while serving the whole child, eliminating inequity, and providing each child with excellent teachers, every day.



# Vision for Continuous School Improvement

Mission & Vision	Quality Program Implementation	Collective Leadership & Professional Learning
<ul style="list-style-type: none"><li>● Compelling and inspirational school vision and mission</li><li>● Strategically organize resources and team structures toward vision</li><li>● Implement policies, structures and practices</li></ul>	<ul style="list-style-type: none"><li>● Rigorous, standards-based instruction</li><li>● College, career and community ready</li><li>● Joyful, asset-based &amp; anti-racist mindset</li><li>● Culture of inclusive learning</li><li>● <i>Safe School Environments</i></li><li>● <i>Quality Facilities and Joyful Learning Environments</i></li></ul>	<ul style="list-style-type: none"><li>● Culture of shared responsibility</li><li>● Shared decision-making</li><li>● Meaningful partnerships with students and families</li></ul>



# Four Pillars of OUSD Safety

## Facilities

- Front door buzzer entry system
- Perimeter safety fencing and gates
- Visitor Management System
- Exterior Safety Signage
- Cameras Systems
- Cybersafety

## Prevention

- Universal (Tier 1) Culture Practices
- Positive student-adult relationships
- Clear & Proactive Communication
- Student Voice & Agency
- Intentional MTSS
- Social Emotional Learning
- Restorative Justice
- Safety Tip lines
- CBO Partnerships
- Trainings
- Cyberbullying

## Incident Response

- OUSD Intake Line
- Central Culture & Climate Ambassadors
- Mental health crisis support
- Trainings
- GFR Village Response Plans
- City & Community Partners
- Violence Prevention Education
- Health & Safety Protocols

## Emergency Preparedness

- Comprehensive safety plan
- Lockdown/Secure School protocols
- Emergency radios
- First aid kits
- Trainings
- Crisis alert systems
- Family communication
- Reunification & Rally Points
- Standard operating procedures



**Let's prepare for  
the journey.**

**What shall we pack  
and unpack?**

# Base and LCAP Investments

## Organizational Requirements

Required by Law

Required by Board Resolution

Required by Labor Contracts

## District Prioritized Commitments

Strategic Plan Initiatives

Board Priorities

Board Policies

Board Resolutions

## Sunsetting Priorities Investments

These investments and areas of focus cannot continue due to lack of prioritization, effectiveness, and/or funding has expired and is therefore not sustainable.

# First, we pack and **unpack** the Big Rocks!



Board  
Work  
Plan

Other  
Prioritized  
LCAP  
Investments

Sunsetting  
ESSER  
Investments

Board  
Resolutions

Labor  
Agreements

**The weight is heavy, so get ready!  
Let's carry it together.**






# 2023-24 Board Priorities

- Improved Academic Outcomes
- Continuous District & School Improvement
- Attendance & Enrollment
- Comprehensive Safety Plan

- Improved Board Governance
- Shared Governance
- LCAP Adoption & Strategic Plan Extension
- Fiscal Solvency



**Investments Identified in the LCAP**  
***Summary Data and additional considerations to***  
***Help Guide our Next Session Together***

# Existing LCAP Investments: Goal 1

Investment	23-24 Centrally-Directed S&C Cost	23-24 Total Cost Above Base
Academic Acceleration	\$9.1M	\$16.0M
Academics & Instruction	\$4.1M	\$9.2M
Physical Education	\$0.2M	\$0.4M
Visual & Performing Arts	\$0.2M	\$4.5M
Early Childhood Learning & Pre-Kindergarten Programs	\$0.1M	\$4.6M
Early Literacy Program	\$0.4M	\$6.6M
*Curriculum Implementation	\$10.2M	\$13.5M
Instructional Technology	\$3.7M	\$4.0M

*\*Includes some “must-do” items (e.g., contractual obligations, other binding or mandatory commitments)*

*Orange = Already identified as a Board Priority*

# Existing LCAP Investments: Goal 1 (continued)

Investment	23-24 LCFF Cost	23-24 Total Cost
Alternative Education	\$1.8M	\$2.1M
Building OUSD Middle Schools	\$0.2M	\$1.3M
Continuous School Improvement	\$9.9M	\$13.4M
Linked Learning	\$3.2M	\$12.0M
Multilingual Programs	\$0.1M	\$0.6M
Network-Based School Supports	\$2.5M	\$3.0M

*\*Includes some “must-do” items (e.g., contractual obligations, other binding or mandatory commitments)*

*Orange = Already identified as a Board Priority*

# Existing LCAP Investments: Goal 2

Investment	23-24 LCFF Cost	23-24 Total Cost
*Targeted Initiatives for Black/African American Students	\$2.1M	\$4.6M
Targeted Initiatives for Latino Students	\$0.1M	\$0.6M
Targeted Initiatives for Arab, Asian & Pacific Islander Students	\$0.2M	\$0.9M
Supports for Students with Disabilities	\$7.4M	\$8.6M
Supports for Unhoused Students & Families	\$0.3M	\$1.2M
Supports for Foster Youth	\$0.1M	\$0.6M
*English Language Development	\$10.5M	\$11.0M
*Supports for Newcomers	\$4.5M	\$6.7M

*\*Includes some “must-do” items (e.g., contractual obligations, other binding or mandatory commitments)*

*Orange = Already identified as a Board Priority*

# Existing LCAP Investments: Goal 2 (continued)

Investment	23-24 LCFF Cost	23-24 Total Cost
After School Programs	\$0	\$13.0M
*Summer & Saturday Learning Programs	\$0.3M	\$5.3M
*Research and Data Analysis	\$1.5M	\$1.6M

*\*Includes some “must-do” items (e.g., contractual obligations, other binding or mandatory commitments)  
Orange = Already identified as a Board Priority*

# Existing LCAP Investments: Goal 3

Investment	23-24 LCFF Cost	23-24 Total Cost
Behavioral & Mental Health	\$8.4M	\$8.5M
Community Schools	\$13.8M	\$34.8M
Restorative Practices/Peer Restorative Justice	\$0.4M	\$0.4M
Human Trafficking Prevention	\$0	\$0.2M
School Safety Teams	\$9.7M	\$11.4M
Supports for Justice-Involved Youth & Their Families	\$0.1M	\$0.2M
Attendance Supports	\$0.6M	\$0.7M
*Counseling and Equitable Master Scheduling	\$5.3M	\$5.6M

*\*Includes some “must-do” items (e.g., contractual obligations, other binding or mandatory commitments)*

*Orange = Already identified as a Board Priority*

# Existing LCAP Investments: Goal 3 (continued)

Investment	23-24 LCFF Cost	23-24 Total Cost
Social Emotional Learning (SEL)	\$1.2M	\$1.4M
Alcohol, Tobacco & Drug Intervention	\$0.1M	\$0.4M
*Health Services	\$1.4M	\$1.4M
Lesbian, Gay, Bisexual, Transgender & Queer/Questioning (LGBTQ) Programs	\$0	\$0.1M
**School Wellness	\$0	\$1.9M
Enrichment Programs	\$2.3M	\$7.5M
Student Athletics	\$0.8M	\$1.6M
Youth Leadership	\$0.3M	\$0.4M

*\*Includes some “must-do” items (e.g., contractual obligations, other binding or mandatory commitments)*

*Orange = Already identified as a Board Priority*



# Existing LCAP Investments: Goal 3 (continued)

Investment	23-24 LCFF Cost	23-24 Total Cost
Districtwide Communication Support	\$0.4M	\$0.4M
Enrollment Supports	\$1.0M	\$1.3M
Family Partnerships	\$1.8M	\$2.2M
Language Access for Families	\$1.0M	\$2.0M

*\*Includes some “must-do” items (e.g., contractual obligations, other binding or mandatory commitments)*

*Orange = Already identified as a Board Priority*

# Existing LCAP Investments: Goal 4

Investment	23-24 LCFF Cost	23-24 Total Cost
*Staff Recruitment & Retention	\$19.6M	\$30.5M
*Foundational & Asset-Based Professional Development	\$7.0M	\$7.6M
New Teacher Support	\$0.7M	\$2.0M
*School and District Governance Support for Leaders	\$0.3M	\$2.0M

*\*Includes some “must-do” items (e.g., contractual obligations, other binding or mandatory commitments)*

*Orange = Already identified as a Board Priority*

# Outcomes

- Update financial outlook and key considerations of budget planning for Fiscal Year 2024-25
- Share realignment options to better match spending to our priorities while maintaining financial health
- Identify next steps in the budget development process

# Reflecting on the roadmap and the path before the journey.

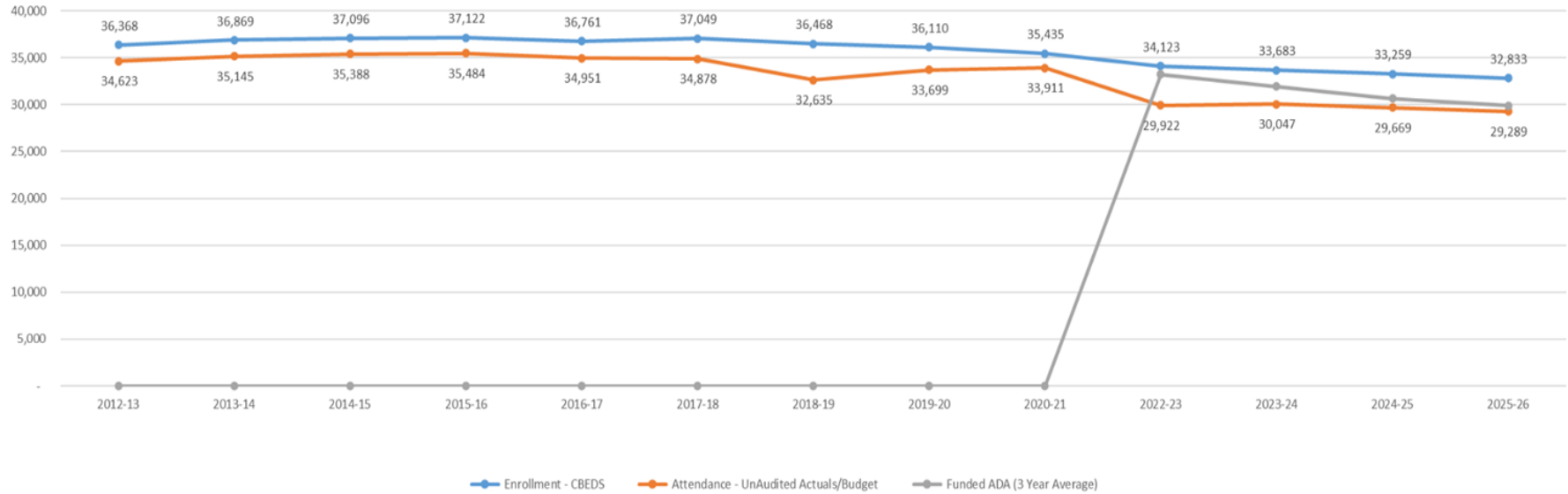




# Financial Outlook and Key Considerations

# The Challenge - LCFF Revenue Threatened

Historical and Projected Enrollment & Attendance



1. Enrollment and attendance are declining.
2. The gap between enrollment and attendance (ADA) is stabilizing at 89% from 94% in 2019-20.
3. The three year average ADA\* is supporting higher revenue for 2022-23 forward, but losing steam by 2025-26.

\*3 Year Average for ADA Implemented in 2022-23 to support statewide loss of enrollment and attendance.

# Changes to the LCFF Calculator

## The Impact of ADA reductions



Due to the rapid changes in our ADA and even with the benefit of a 3 Year Average ADA, the Base is not growing.

LCFF Y/Y Summary	Year	Enrollment	Actual/Proj ADA	Enroll:ADA %	Funded ADA	State Funding	COLA	Total	Net Increase
						Allocation Increase			
	2020-21	35,435	26,924	76%	33,977	7,053.00	0.00%	\$380,649,634	
	2021-22	34,374	29,452	86%	33,888	4,435.55	5.07%	\$410,164,607	\$ 29,514,973
	2022-23	34,123	29,922	88%	33,226	3,303.81	13.26%	\$459,336,101	\$ 49,171,494
	2023-24	33,684	30,047	89%	31,923	1,876.43	8.22%	\$481,611,799	\$ 22,275,698
	2024-25	33,259	29,689	89%	30,664	975.38	3.94%	\$482,940,399	\$ 1,328,600
	2025-26	32,833	29,289	89%	29,878	588.66	3.29%	\$487,400,049	\$ 4,459,650

# Changes to the LCFF Calculator

## The Impact of ADA reductions

The Base LCFF is not growing due to our decline in ADA and the benefit of a three year average slipping fast.

	Year	Base Grant	Grade Span Adjustment	Supplemental Grant	Concentration Grant	Add-ons: Targeted Instructional Improvement Block Grant	Add-ons: Home-to-School Transportation	Add-ons: Home-to-School Transportation	Add-ons: Transitional Kindergarten	Total LCFF
<b>LCFF Allocation x Y</b>	2020-21	\$278,230,067	\$12,137,948	\$44,089,480	\$30,372,495	\$10,094,682	\$5,724,962			\$380,649,634
	2021-22	\$292,073,858	\$12,749,157	\$46,704,983	\$42,816,965	\$10,094,682	\$5,724,962			\$410,164,607
	2022-23	\$324,488,176	\$14,082,917	\$52,783,233	\$50,506,343	\$10,094,682	\$5,724,962		\$1,655,788	\$459,336,101
	2023-24	\$337,586,649	\$14,579,769	\$55,818,378	\$55,510,230	\$10,094,682	\$6,195,554		\$1,826,537	\$481,611,799
	2024-25	\$337,341,039	\$14,458,680	\$56,112,056	\$56,595,780	\$10,094,682	\$6,439,659		\$1,898,503	\$482,940,399
	2025-26	\$339,676,440	\$14,540,582	\$56,731,399	\$57,744,459	\$10,094,682	\$6,651,524		\$1,960,963	\$487,400,049
<b>Net Change Y/Y</b>	2020-21	\$0	\$0	\$0	\$0	\$0	\$0		\$0	
	2021-22	\$13,843,791	\$611,209	\$2,615,503	\$12,444,470	\$0	\$0		\$0	
	2022-23	\$32,414,318	\$1,333,760	\$6,078,250	\$7,689,378	\$0	\$0		\$1,655,788	
	2023-24	\$13,098,473	\$496,852	\$3,035,145	\$5,003,887	\$0	\$470,592		\$170,749	
	2024-25	-\$245,610	-\$121,089	\$293,678	\$1,085,550	\$0	\$244,105		\$71,966	
	2025-26	\$2,335,401	\$81,902	\$619,343	\$1,148,679	\$0	\$211,865		\$62,460	

*Green arrow and yellow highlight indicate the year of change in reductions in funding that begin in 2024-25 due to the decline in ADA. 2025-26 Projections will be updated at First Interim (Dec 2023).*



# 45+ Day Budget MYP

## 2023-24 UnAudited Actuals MYP Fund Balance Summary - Unrestricted

	2023-24 Unrestricted	2024-25 Unrestricted	2025-26 Unrestricted
<b>A. Revenues</b>			
5) Total Revenues	\$ 496,015,930	\$ 497,193,237	\$ 501,756,551
<b>B. Expenditures</b>			
9) Total Expenditures	\$ 414,774,284	\$ 395,698,303	\$ 400,569,950
<b>C. Excess (Deficiency) of Revenues Over Expenditures</b>	\$ 81,241,646	\$ 101,494,935	\$ 101,186,601
<b>D. Other Financing Sources/Uses</b>			
4) Total, Other Financing Sources/Uses	\$ (105,290,313)	\$ (111,843,299)	\$ (117,621,489)
<b>E. Net Increase (Decrease) in Fund Balance (C + D4)</b>	\$ (24,048,668)	\$ (10,348,365)	\$ (16,434,888)
<b>F. Fund Balance, Reserves</b>			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 118,353,704	\$ 94,305,037	\$ 83,956,672
2) <b>Ending Balance, June 30 (E + F1e)</b>	\$ 94,305,037	\$ 83,956,672	\$ 67,521,784
Restricted Reserve	\$ 150,000	\$ 150,000	\$ 150,000
Other Assignments	\$ 11,180,840	\$ 10,556,761	\$ 10,556,761
Reserve for Economic Uncertainty	\$ 27,251,099	\$ 26,783,505	\$ 27,436,380
<b>Unassigned Unappropriated</b>	\$ 55,723,097	\$ 46,466,405	\$ 29,378,643

# Base Salary Change Example - 6 Schools

This Chart reflects the net increase in salary *only* from 2023-24 to 2024-25.

*Note: Schools selected randomly to illustrate two schools in each grade span.*

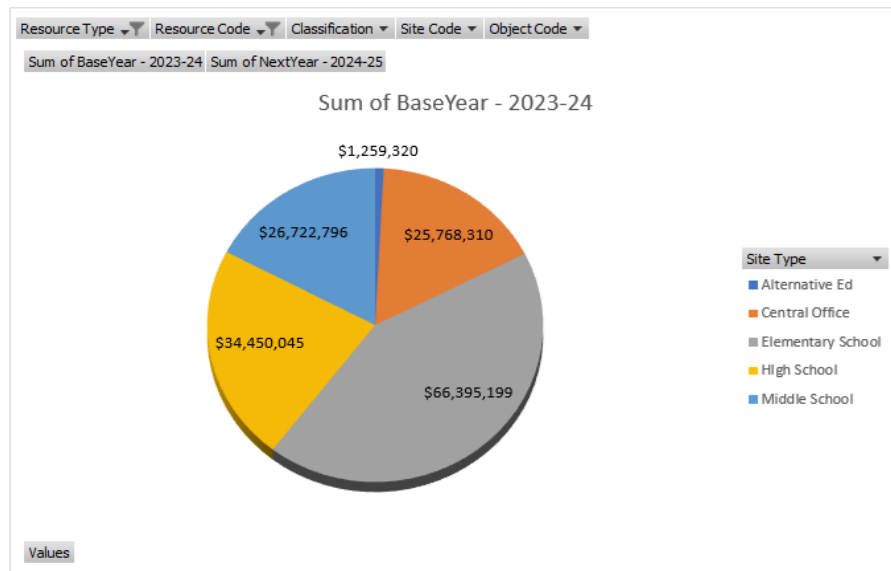
		Data			
Resource Type	(Multiple Items)	Sum of BaseYear - 2023-24	Sum of NextYear - 2024-25	Net Change	
Resource Code	0000 General Purpose-unrestricted				
Classification	(All)				
Site Type	Site Code	Object Code			
Elementary School	108 Cleveland	1105 Teachers Salaries	\$1,318,566	\$1,334,116	\$15,550
		1305 Supv, Admin, Instr Coaches Sal	\$126,139	\$126,139	\$0
		2405 Clerical Salaries	\$55,557	\$55,302	-\$255
		2905 Otherclass Salaries	\$5,098	\$5,200	\$102
		<b>108 Cleveland Total</b>	<b>\$1,505,361</b>	<b>\$1,520,759</b>	<b>\$15,398</b>
	146 Piedmont Avenue	1105 Teachers Salaries	\$1,124,025	\$1,141,177	\$17,151
		1305 Supv, Admin, Instr Coaches Sal	\$126,139	\$126,139	\$0
		2205 Classsuppt Salaries	\$15,107	\$15,414	\$306
		2405 Clerical Salaries	\$36,804	\$36,804	\$0
		<b>146 Piedmont Avenue Total</b>	<b>\$1,302,076</b>	<b>\$1,319,534</b>	<b>\$17,458</b>
<b>Elementary School Total</b>		<b>\$2,807,437</b>	<b>\$2,840,292</b>	<b>\$32,855</b>	
High School	305 Oakland Tech High School	1105 Teachers Salaries	\$5,987,782	\$6,072,142	\$84,360
		1305 Supv, Admin, Instr Coaches Sal	\$606,464	\$616,824	\$10,360
		2205 Classsuppt Salaries	\$88,329	\$88,262	-\$68
		2405 Clerical Salaries	\$110,818	\$110,818	\$0
		<b>305 Oakland Tech High School Total</b>	<b>\$6,793,393</b>	<b>\$6,888,045</b>	<b>\$94,652</b>
	306 Skyline High School	1105 Teachers Salaries	\$4,889,969	\$4,963,939	\$73,970
		1119 Teacher On Spec Assin School	\$61,983	\$63,906	\$1,923
		1305 Supv, Admin, Instr Coaches Sal	\$505,217	\$510,546	\$5,329
		2205 Classsuppt Salaries	\$73,608	\$73,608	\$0
		2405 Clerical Salaries	\$150,492	\$153,993	\$3,500
<b>306 Skyline High School Total</b>	<b>\$5,681,269</b>	<b>\$5,765,991</b>	<b>\$84,722</b>		
<b>High School Total</b>		<b>\$12,474,662</b>	<b>\$12,654,037</b>	<b>\$179,374</b>	
Middle School	212 Roosevelt Middle	1105 Teachers Salaries	\$1,552,292	\$1,585,836	\$33,545
		1305 Supv, Admin, Instr Coaches Sal	\$239,574	\$239,574	\$0
		2205 Classsuppt Salaries	\$34,260	\$36,038	\$1,778
		2405 Clerical Salaries	\$57,364	\$57,364	\$0
		<b>212 Roosevelt Middle Total</b>	<b>\$1,883,490</b>	<b>\$1,918,813</b>	<b>\$35,323</b>
	228 United For Success Academy	1105 Teachers Salaries	\$1,082,882	\$1,101,140	\$18,258
		1305 Supv, Admin, Instr Coaches Sal	\$129,266	\$129,266	\$0
		2205 Classsuppt Salaries	\$36,804	\$36,635	-\$169
		2405 Clerical Salaries	\$94,591	\$95,994	\$1,403
		<b>228 United For Success Academy Total</b>	<b>\$1,343,543</b>	<b>\$1,363,035</b>	<b>\$19,492</b>
<b>Middle School Total</b>		<b>\$3,227,034</b>	<b>\$3,281,848</b>	<b>\$54,815</b>	
<b>Grand Total</b>		<b>\$18,509,133</b>	<b>\$18,776,177</b>	<b>\$267,044</b>	

# Example: Base Salary Change & Expense Gap

Where do we source \$2.1M From Base to Base?

Resource Type	(Multiple Items)	▼
Resource Code	(Multiple Items)	▼
Classification	(All)	▼
Site Code	(All)	▼
Object Code	(All)	▼

Site Type	Sum of BaseYear - 2023-24	Sum of NextYear - 2024-25	Net Change
Alternative Ed	\$1,259,320	\$1,274,220	\$14,900
Central Office	\$25,768,310	\$26,041,421	\$273,111
Elementary School	\$66,395,199	\$67,299,468	\$904,269
High School	\$34,450,045	\$34,946,319	\$496,274
Middle School	\$26,722,796	\$27,174,202	\$451,406
<b>Grand Total</b>	<b>\$154,595,670</b>	<b>\$156,735,630</b>	<b>\$2,139,960</b>

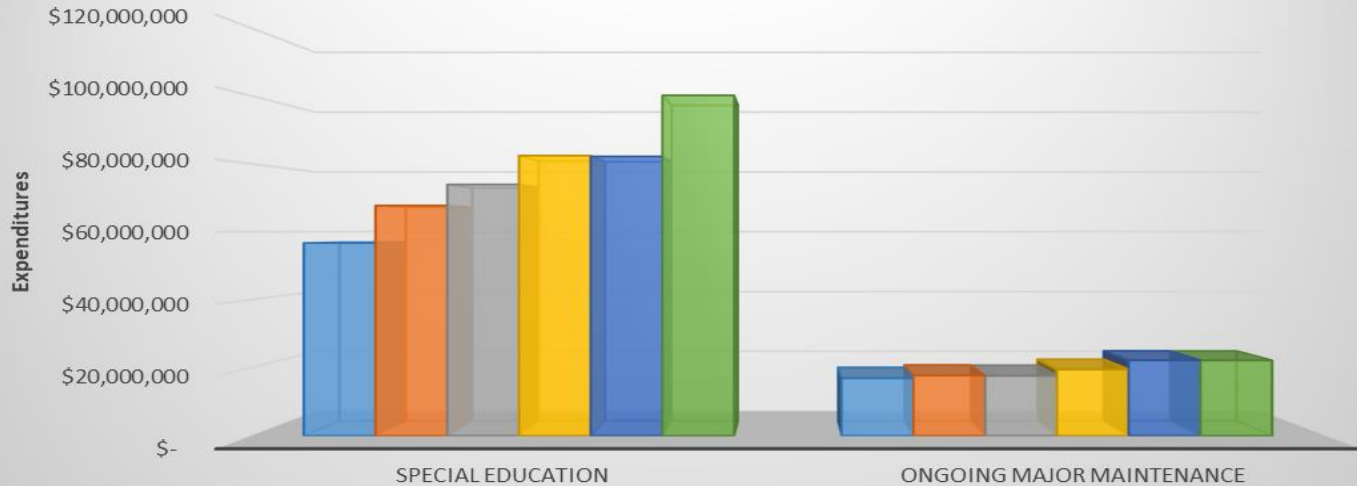


These same forces are also impacting all other backpacks: Title 1, Measure H, Measure G, LCFF resources, grants, etc.

Note: This example does not include the costs associated with salaries of the cost of health care which are projected to increase by 25%.

# Financial Outlook and Key Considerations

## Contributions from the UnRestricted General Fund




	Special Education	Ongoing Major Maintenance
2018-19	\$56,681,804	\$16,951,234
2019-20	\$67,697,721	\$17,737,639
2020-21	\$73,904,685	\$17,653,915
2021-22	\$82,397,905	\$19,551,221
2022-23	\$82,150,146	\$22,217,093
2023-24 Budget	\$100,102,520	\$22,194,028

# Questions to Consider

*The data above show that the LCFF Base is decreasing by \$245K in 2024-25 and the Base salaries are increasing by \$2.1M.*

- ❖ What happens to the backpack when the base revenue stops growing but costs continue to increase?
- ❖ What should happen in OUSD when the base stops growing and costs are increasing in the next year?



**Financial Outlook and Key Considerations**  
***Working in Community to Learn Together &  
Support Decisions with Feedback***

# Which of these are Board and/or District priorities?

Select  
ALL  
that  
apply!



☰ Which of the following are Board/District priorities in the Board work plan, a Board resolution, or a labor agreement?

- Black Reparations
- Attendance
- Staff Pay Increases for Retention
- Maintaining Special Education program locations
- Maintaining same number of schools
- Smaller class sizes than California Education Code requirements
- Maintaining the number of smaller schools
- Improved Academic Outcomes



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# Board Priorities & Investments

2023-24 Board Work Plan	Board Resolutions	Labor Agreements	Other Prioritized LCAP Investments
<ul style="list-style-type: none"> <li>● Attendance</li> <li>● Improved Academic Outcomes</li> <li>● School Continuous Improvement/Redesign</li> <li>● District Redesign/Reorganization</li> <li>● Comprehensive Safety Investments</li> </ul>	<ul style="list-style-type: none"> <li>● George Floyd Resolution</li> <li>● Black Reparations</li> <li>● Maintaining Special Education program locations</li> <li>● Maintaining same number of schools</li> <li>● Deferred Maintenance of School Facilities</li> <li>● Enrollment Stabilization</li> <li>● Behavioral &amp; Mental Health</li> </ul>	<ul style="list-style-type: none"> <li>● Staff Pay Increases for Retention</li> <li>● Smaller class sizes (smaller than CA requirements).</li> </ul>	<ul style="list-style-type: none"> <li>● Ensuring every student has an individual laptop for learning (1:1)</li> <li>● Restorative Justice Program</li> </ul>



Rank these areas based on which will improve student outcomes.

Click and drag responses into top box.



Rank these priority areas based on which will have the greatest impact on improving student outcomes.

- 1 Maintaining SpEd programs
- 2 Staff Pay Increases for Retention
- Drop it here.
- Maintaining # of schools
- Smaller class sizes
- Deferred Maintenance of School Facilities
- District & School Redesign \*
- Restorative Justice Program

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# Rank these areas based on which ones the district will be able to *implement successfully*.

## Click and drag responses into top box.



Rank these priority areas based on which ones the district will be able to implement most successfully. 0 8

Select options from the list below.

- Restorative Justice Program
- Maintaining the number of smaller schools
- Improved Academic Outcomes \*
- Maintaining # of schools
- Maintaining SpEd programs
- Enrollment Stabilization \*
- District & School Redesign \*



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# If base funding is decreasing, rank these priority areas in order of importance.

Click and drag responses into top box.



↓↑ If base funding is decreasing, rank these priority areas based on which ones are most important to continue funding across the district. 0 👤

Select options from the list below.

- Staff Pay Increases for Retention
- Maintaining 1:1 Technology Investments
- Improved Academic Outcomes \*
- Restorative Justice Program
- Smaller class sizes
- District & School Redesign \*
- Attendance \*



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# Small Group Discussion

- How were your priorities similar or different from the group?
- What values, assumptions and information did your group use in prioritization?
- What surprised you in this exercise?

# We Are Unable to Continue to Hold All Investments and Must Prioritize



# Gentle Reminder - Affordability Commitment

## Excerpt from OEA AB1200 Approval Letter

*“In order for ACOE to verify that Board and District staff are implementing the budget adjustments the Board approved within the Public Disclosure documents, OUSD will:*

- *Provide ACOE with a Board-approved detailed update on its **list of Budget Adjustments by October 31, 2023;***
- *Share additional updates in ACOE’s bi-weekly call to monitor the staff and Board’s progress with strategic planning;*
- *Present a public update to be provided by First Interim, with further public disclosure and **formal Board Action required no later than February 2024,** to ensure the District meets its obligations in the subsequent fiscal year.”*

# Board Member and Community Takeaways

- ❖ Something I learned...
- ❖ Something I want to know more about...
- ❖ A step I will take towards balancing our priorities within our budget will be...
- ❖ I would like to see in future engagements...



# Community Schools, Thriving Students



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

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