

Oakland Unified School District

**Independent Citizens Oversight Committee Report
Measure G Parcel Tax**

**For the Years Ended on June 30, 2011, 2012, 2013
and 2014**

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I. Introduction & Purpose of Report

The Measure G Committee as representatives of the Oakland Board of Education presents to you a consolidated multi-year report on Measure G.

This report is aimed to not only fulfill our Measure G reporting requirements, but to also enhance our overall transparency on Measure G expenditures. It is also important to note the Committee Report covers the same fiscal years (2010-11 through 2013-14) as the independent Audit Report, which was recently completed by Vavrinek, Trine, Day & Co (VTD), and the Staff Report, recently presented to the Committee on December 4, 2014.

In summary, the Audit Report issued by VTD has a clean opinion of Oakland Unified School District's ("OUSD", "District") Measure G expenditures and stated the funds had been spent in accordance within the authority and scope of Measure G.

The positive impact of Measure G is known and recognized throughout our staff and schools. We hope the same recognition will be realized following a review and discussion of this report with the Board and greater public.

II. Active Committee Members as of January 31, 2015

With the adoption of Board Bylaw (BB) 9131 and through Resolution No. 1314-1024, the first and current Measure G Committee was created. The Board of Education passed and approved the above, on January 29, 2014.

The following list reflects the current members and relevant details to their positions.

Bradley Mart: Both a parent or guardian of child enrolled in the District and active in a parent teacher organization; a representative of the business community; a property owner in Oakland; demonstrated financial expertise. 2 YEARS – February 1, 2014 - January 31, 2016.

Patricia Williams: Both a community member who does not currently have a child enrolled in the District; A representative of the business community; a property owner in Oakland; Demonstrated financial expertise. 1 YEAR – February 1, 2014 - January 31, 2015.

Andrea Herbert: A community member who does not currently have a child enrolled in the District; a property owner in Oakland. 2 YEARS – February 1, 2014 - January 31, 2016.

Guillermo "Memo" Durgan: Both a parent or guardian of child enrolled in the District and active in a parent teacher organization; A property owner in Oakland; demonstrated financial expertise. 1 YEAR – February 1, 2014 - January, 31, 2015

Atiff Saleem Shakir (Chairman): A community member who does not currently have a child enrolled in the District; a representative of the business community; a property owner in Oakland; demonstrated financial expertise. 2 YEARS – February 1, 2014 - January 31, 2016.

Sonji Walker: A community member who does not currently have a child enrolled in the District; A property owner in Oakland. 1 YEAR – February 1, 2014 - January 31, 2015.

Sandy Carpenter-Stevenson: A community member who does not currently have a child enrolled in the District; a property owner In the District. 2 YEARS – February 1, 2014 - January 31, 2016.

III. Committee History, Purpose & Oversight

Legislative History & Authorized Purpose

The voters of the city of Oakland passed the Measure G Parcel Tax on February 5, 2008. The Registrar of Voters for the County of Alameda, State of California certified the results on the election of February 29, 2008. The purpose and proceeds of the Measure G Parcel Tax are stipulated in the election Ballot language which is as follows:

Measure G: *To attract and retain highly qualified teachers, maintain courses that help students qualify for college, maintain up-to-date textbooks and instructional materials, keep class sizes small, continue after-school academic programs, maintain school libraries, and provide programs, including arts and music, that enhance student achievement, shall Oakland Unified School District, without increasing the current rate, continue to levy its education special tax of \$195 per parcel, commencing July 1, 2009, exempting low-income taxpayers, and with all money benefiting Oakland schools.*

Oversight Committee

The Measure G Oversight Committee (“Committee”) was created on August 27, 2008 with Resolution No. 0809-0043.

The purpose of the Committee is to inform the public concerning the expenditure of parcel tax revenues and to review and report on the proper expenditure of taxpayers’ money generated by the Measure G parcel tax.

Specifically, the Committee shall:

- (1) Receive and review a report from the Superintendent no later than December 31st of each year that details: (1) the amount of Education Parcel Tax revenues received and expended in the prior year, including District reports and independent annual audit reports pertaining hereto; and (2) the status of any projects or descriptions of any program funded from proceeds of the tax.

- (2) Produce an annual report on the preceding fiscal year expenditures for public distribution and distribution to the Board of Education not later than February 28th annually that communicates the Committee’s finding as to whether tax proceeds are being spent for the purposes permitted by the Measure and recommendations, if any.

The Committee shall have the option to tour sites where Parcel Tax revenues are being expended.

The Committee shall consist of seven (7) members, and shall possess expertise in or represent the following:

- One member shall be the parent or guardian of a child enrolled in the District;
- One member shall be both a parent or guardian of a child enrolled in the District and active in a parent-teacher organization, such as the School Site Council or Parent Teacher Association;
- One member shall be a community member who does not currently have a child enrolled in the District;
- One member shall be a representative of the business community;
- At least two members shall have demonstrated financial expertise; and
- At least four members of the Committee shall be property owners in the City of Oakland.

A single individual may be appointed as a representative of more than one of the above categories, if applicable. The District shall seek to ensure the Committee is representative of the diversity of the District.

IV. Committee Notes on Measure G for the Time Period of Report

Overall the Committee would like to focus efforts on tracking programmatic impact of Measure G funding for Oakland’s students. The Committee would also like to bolster its involvement and influence in the initial planned allocations for Measure G. Both areas are still being discussed and considered across the Committee, OUSD Staff, and the community. We do believe collaboration will lead to progress and achieve some of our Committee goals for the next year.

Chairperson Shakir’s comment reflects many of the broad themes raised in questions and comments across Members:

“While Measure G is charged with an advisory role on how dollars are spent; the committee could play a more proactive role. This committee could provide feedback from schools and families on how these dollars should be spent. This would allow the Board to balance proposed budget allocations with the expectations in that school community. The Measure G Oversight Committee may be willing to coordinate school based forums to inform the community about Measure G and to solicit recommendations on which areas to target Measure G dollars in specific school communities; should the Board see this as a value added.”

V. Committee Meeting Summaries for the Time Period of Report

The Measure G Committee has held seven meetings during the time period covered in this Report (July 2010 – June 2014). Please see details below for each meeting.

- September 28, 2010:
 - Discussed and approved the Independent Accountant’s Report for Year Ended on June 30, 2009.
 - Accountants not present, but requested to appear for future year presentations to aid in discussion.
 - Reviewed, discussed, and approved the Annual Statement of All Receipts and Expenditures for Fiscal Year 2009-2010 (Unaudited Actuals) (Closing of the Books).
 - Requested Program Report for 2009-10 and Annual Report.
 - Marked the “Committee’s Charge” as a new item for follow-up within Annual Report and with Board of Education.

- March 15, 2011:
 - Tabled approval of minutes from May 10, 2010 meeting and September 28, 2010 meetings.
 - Reviewed Superintendent’s Program and Financial Report for 2009-2010. The issue of teacher retention and expenditures of Measure G dollars in HR were discussed at length.
 - Reviewed Committee Reports to the Board of Education and discussed District Budget Advisory Committee (DBAC).
 - Reviewed Proposed Uses of 2011-2012 resources.
 - Amended Committee Bylaws to include a Committee Review of planned expenditures for the following Fiscal Year on or around June 1 and before full Board review and approval of the District’s overall budget.

- May 17, 2011
 - Tabled approval of minutes from May 10, 2010, September 28, 2010 and March 15, 2011 meetings.
 - Reviewed and discussed Superintendent’s Program and Financial Report for 2009-2010. Class size reduction, teacher retention and library expenses were discussed.
 - Discussed timelines for adopting 2008-2009 and 2009-2010 Reports to the Board of Education.
 - Tabled approval of Proposed Uses of 2011-2012 resources.

- February 21, 2012 (based upon agenda as minutes are not available):
 - Review of Annual Reports for 2009-2010 and 2010-2011.
 - Review of Budgetary Recommendations for 2012-2013.

- February 13, 2014:
 - Heard comments from Superintendent Gary Yee and Patricia Williams on her experience of service for the Measure A, B, J Committees.
 - Elected Officers. Atiff Shakir voted in as Chairman; Bradley Mart voted in as Vice Chairperson; Sonji Walker voted in as Secretary.
 - Reviewed purpose, powers, and laws governing the Committee as stated in Measure G Parcel Tax Independent Citizens Oversight Committee materials.
 - Reviewed and approved meeting calendar.

- February 27, 2014:
 - Reviewed and tabled approval of February 13, 2014 meeting minutes.
 - Reviewed Superintendent's Report for Fiscal Years 2010-2011, 2011-2012, 2012-2013, and 2013-2014 for Revenues and Expenditures. Within this review and the presentation of this information, the difficulty in measuring direct impact of Measure G funding was discussed.
 - A possible Parcel Tax for November 2014 was discussed, but no details were provided.

- April 3, 2014:
 - Approved Minutes from February 13, 2014 and February 27, 2014 meetings.
 - Reviewed Independent Audit Report for Year Ended on June 30, 2010.
 - Discussed timeline for completion for Independent Audit Reports for Years Ending on June 30, 2011 through June 30, 2014.
 - Reviewed YTD Actuals and Encumbrances for Fiscal Year 2013-2014 (Unaudited Actuals) (Closing of the Books).

- December 4, 2014 (held outside the time period of this report):
 - Discussed and reviewed the OUSD Staff and Independent Accountant's Report for Years Ended on June 30, 2011 through June 30, 2014.
 - Discussed next meeting and the upcoming scheduled expiration of several Committee members. Guidance to reapply was provided to such members.

VI. Programmatic & Financial Summary (All Years)

Measure G expenditures for the period of 2010-11 through 2013-14 are reported below. Expenses are reported and categorized by priority area as authorized in the Measure G ballot language (see previous section).

For this reporting period expenses were focused in four priority areas including: **1)** attract and retain qualified teachers, **2)** to reduce class size, **3)** maintain libraries, music and art programs and **4)** to maintain elective courses for middle school students. Additionally, the county collection fee is included. The expenses can be further linked to twelve distinct programs listed below.

For all years, the majority of the funds support efforts to attract and retain qualified teachers with the largest expenses within Basic School Support. Measure G funds were also expended at a high rate to reduce class size. For detailed program descriptions and expense types, refer to the following subsections.

2010-11 to 2013-14 Measure G - Total Actuals				
	FY 2010 - 11	FY 2011 - 12	FY 2012 - 13	FY 2013 - 14
<i>Beginning Balance</i>	\$ 53,428	\$ 829,387	\$ 2,168,418	\$ 3,991,923
Revenues	\$ 20,709,039	\$ 20,700,590	\$ 20,738,813	\$ 20,655,839
TO ATTRACT AND RETAIN QUALIFIED TEACHERS				
1159 - Covered Elementary Intervention	\$ 2,227,426	\$ 2,295,909	\$ 2,119,845	\$ 1,929,882
1191 - Basic School Support	\$ 9,668,231	\$ 9,733,251	\$ 9,434,483	\$ 15,199,335
9060 - HR Recruitment	\$ 842,467	\$ 380,328	\$ 752,873	\$ 743,335
9157 - Safety	\$ 215,382	\$ -	\$ -	\$ -
Subtotal	\$ 12,953,506	\$ 12,409,488	\$ 12,307,202	\$ 17,872,552
REDUCE CLASS SIZE				
1112 - Class Size Reduction	\$ 3,414,972	\$ 3,444,513	\$ 3,236,740	\$ 3,386,635
Subtotal	\$ 3,414,972	\$ 3,444,513	\$ 3,236,740	\$ 3,386,635
TO MAINTAIN LIBRARIES, MUSIC AND ART PROGRAMS				
1118 - Art	\$ 494,891	\$ 451,523	\$ 440,650	\$ 468,008
1135 - Music	\$ 69,976	\$ 76,556	\$ 74,299	\$ 72,253
1552 - School Libraries	\$ 1,627,101	\$ 1,576,228	\$ 1,466,397	\$ 1,443,567
1564 - Oratical Fest/Performances	\$ 73,472	\$ 64,650	\$ 63,969	\$ 61,827
1596 - Oakland Fine Arts Summer School	\$ 62,212	\$ 75,110	\$ 45,904	\$ 52,744
Subtotal	\$ 2,327,652	\$ 2,244,067	\$ 2,091,219	\$ 2,098,399
TO MAINTAIN ELECTIVE COURSES FOR STUDENTS				
1598 - Middle School Electives	\$ 873,973	\$ 916,036	\$ 932,474	\$ 933,270
Subtotal	\$ 873,973	\$ 916,036	\$ 932,474	\$ 933,270
COUNTY COLLECTION FEE				
9000 - OTH PROGRAMS / LOCAL GOALS	\$ 362,977	\$ 347,455	\$ 347,674	\$ 346,077
Subtotal	\$ 362,977	\$ 347,455	\$ 347,674	\$ 346,077
Grand Total	\$ 19,933,080	\$ 19,361,559	\$ 18,915,308	\$ 24,636,933
Surplus (Deficit)	\$ 775,959	\$ 1,339,031	\$ 1,823,505	\$ (3,981,094)
Ending Balance	\$ 829,387	\$ 2,168,418	\$ 3,991,923	\$ 10,829

A. Attract & Retain Quality Teacher Programs

Covered Elementary Intervention

The Covered Elementary Intervention funding is allocated directly to school sites. Specifically, this funding provided teachers time to plan, assess student work, and collaborate with peer teachers and served as a financial resource to fund “Prep” teachers. On average for fiscal years 2010-11 through 2013-14 Measure G funded approximately 30 full-time equivalent (FTE) Prep-teachers.

For new teachers, this program and the additional personnel afforded them time to meet with their coaches and receive instructional support. Overall, teacher planning time contributed to quality instruction in the classroom. For these reasons, it is an essential element to improve student results.

Additionally, many school site professional learning communities met during teacher prep time to collaborate, look at student work, and get advice from each other when challenges arose. Many teachers described this time as the most valuable time of the day. Teachers were able to reflect on their own practice, build collaborative relationship with their colleagues, and grow professionally as a result of the time together.

Type of Expense	FY 2010 - 11	FY 2011 - 12	FY 2012 - 13	FY 2013 - 14
<i>Labor Expenses</i>				
Teacher Salaries & Benefits	\$ 2,224,051	\$ 2,295,790	\$ 2,113,363	\$ 1,905,624
<i>Non-Labor Expenses</i>				
Supplies, Books, Services & Other	\$ 3,374	\$ 119	\$ 6,482	\$ 24,258
Grand Total	\$ 2,227,426	\$ 2,295,909	\$ 2,119,845	\$ 1,929,882

Basic School Support

Basic School Support funding is allocated directly to schools. This funding provided resources for approximately 130 teachers during fiscal years 2010-11 to 2012-13 and nearly 200 teachers in fiscal year 2013-14. Also, professional development opportunities for teachers were funded within this program area with Measure G dollars. In addition, the purchase of textbooks and other instructional materials that helped enhance and accelerate learning were enabled through this funding.

Although not specifically mentioned in the ballot language, the use in this program helps the district's goal to attract and retain qualified teachers by offering competitive salaries and benefits and the use of the parcel tax in this manner saves other unrestricted resources. The audit report states "if the District did not have the parcel tax resources to cover these otherwise unrestricted expenses, they would either have to use reserves to cover the cost, or they would have to make cuts in services."

Type of Expense	FY 2010 - 11	FY 2011 - 12	FY 2012 - 13	FY 2013 - 14
Labor Expenses				
Salaries & Benefits (Primarily Teachers)	\$ 9,545,860	\$ 9,673,011	\$ 9,351,106	\$ 15,053,127
Non-Labor Expenses				
Supplies, Books, Services & Other	\$ 122,371	\$ 60,240	\$ 83,377	\$ 146,209
Grand Total	\$ 9,668,231	\$ 9,733,251	\$ 9,434,483	\$ 15,199,336

HR Recruitment

Funding for HR Recruitment was utilized to bolster outreach and recruitment of new hires, including 300 teachers per year. Recruitment efforts focused on the recruitment and selection of highly effective teacher for OUSD's entire teacher staffing needs. There was an additional focus on the recruitment of teachers in hard to staff subject areas such as math, science, special education, and bilingual teaching positions.

Beginning in the year ended on June 30, 2012, OUSD moved all recruitment efforts to be internal and carried out by District HR professionals. This allowed the process of identifying and acquiring the best talent for the District to be conducted in-house and thus increasingly integrated with OUSD's core efforts and HR functions.

<u>Type of Expense</u>	FY 2010 - 11	FY 2011 - 12	FY 2012 - 13	FY 2013 - 14
<i>Labor Expenses</i>				
Salaries & Benefits	\$ 87,304	\$ 164,457	\$ 646,319	\$ 730,327
<i>Non-Labor Expenses</i>				
Supplies, Books, Services & Other	\$ 755,163	\$ 215,871	\$ 106,554	\$ 13,008
Grand Total	\$ 842,467	\$ 380,328	\$ 752,873	\$ 743,335

Safety

Safety funding helped provide a safe and secure learning and working environment despite challenges that may surround the site before and after school. This funding was allocated through the centrally-managed school security officer program, but directly supported the schools to establish a calm presence to promote positive school climate and a healthy environment. Specifically, this funding allowed for sites to hire substitutes when security personnel are out and to utilize technology to assist with managing security related issues on campus.

With the year ended on June 30, 2011, District Leadership determined other programs were more explicitly linked to Measure G priority areas and goals and thus discontinued the funding of safety expenses through the parcel tax.

<u>Type of Expense</u>	FY 2010 - 11	FY 2011 - 12	FY 2012 - 13	FY 2013 - 14
<i>Labor Expenses</i>				
Salaries & Benefits	\$ 204,746	\$ -	\$ -	\$ -
<i>Non-Labor Expenses</i>				
Supplies, Books, Services & Other	\$ 10,636	\$ -	\$ -	\$ -
Grand Total	\$ 215,382	\$ -	\$ -	\$ -

B. Reduce Class Size Programs

Class Size Reduction

Class Size Reduction funding was allocated to school sites with Kindergarten – 3rd grade students so that the teacher: student ratios could be further reduced. The overall aim was improved learning environments, quality instruction and increased interaction between teacher and students.

These funds are additive to funds provided by the State for this purpose. Through fiscal years 2010-11 to 2013-14, this funding covered the cost of teachers ranging from 41 to 46 FTEs per year. Furthermore, the Measure G funds for this program are only applied to instruction during the regular school day and year; not summer school or after-school programs.

Type of Expense	FY 2010 - 11	FY 2011 - 12	FY 2012 - 13	FY 2013 - 14
<i>Labor Expenses</i>				
Certificated Salaries & Benefits	\$ 3,409,742	\$ 3,443,389	\$ 3,227,460	\$ 3,382,045
<i>Non-Labor Expenses</i>				
Supplies, Books, Services & Other	\$ 5,230	\$ 1,123	\$ 9,280	\$ 4,589
Grand Total	\$ 3,414,972	\$ 3,444,512	\$ 3,236,740	\$ 3,386,635

C. To Maintain Libraries, Music and Art Programs

Art

Funding for Art assisted the District in providing arts instruction to an increasing number of students, to build school cultures that support quality arts learning and to prepare teachers to teach in and through the arts. This funding is allocated directly to schools and had a direct impact on student learning. Specifically, the funding covered teacher stipends and consultants.

Moreover, arts education is a powerful medium through which students develop social skills, engage with their community and enhance their creative capital and skills for expression often relied on for successful careers.

<u>Type of Expense</u>	FY 2010 - 11	FY 2011 - 12	FY 2012 - 13	FY 2013 - 14
<i>Labor Expenses</i>				
Teacher Salaries & Benefits	\$ 46,228	\$ 37,220	\$ 117,267	\$ 63,402
<i>Non-Labor Expenses</i>				
Supplies, Books, Services & Other	\$ 448,663	\$ 414,303	\$ 323,383	\$ 404,606
Grand Total	\$ 494,891	\$ 451,523	\$ 440,650	\$ 468,008

Music

Funding in Music allowed the District to provide access to quality music instruction to an increasing number of students, to build school cultures that support learning through music and prepare teachers to teach in and through music. Specifically, this funding supported a teacher on special assignment and provided the District's students with the benefit of having a creative expert on staff.

Type of Expense	FY 2010 - 11	FY 2011 - 12	FY 2012 - 13	FY 2013 - 14
<i>Labor Expenses</i>				
Teacher Salaries & Benefits	\$ 57,471	\$ 76,556	\$ 74,299	\$ 72,253
<i>Non-Labor Expenses</i>				
Other Services	\$ 12,506	\$ -	\$ -	\$ -
Grand Total	\$ 69,976	\$ 76,556	\$ 74,299	\$ 72,253

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School Libraries

Funding for school libraries is allocated directly to OUSD school sites and primarily concentrated in elementary schools. More specifically, this funding supports the salaries and benefits of library clericals and teachers. Throughout fiscal years 2010-11 to 2013-14, this funding supported the salaries and benefits of 6 – 14 clerical FTEs and approximately 3 teacher FTEs in a given year.

This funding allowed OUSD to place knowledgeable and skilled staff within school libraries; acquire useful resources and supplies; and overall contributed to the improvement of our school libraries. This funding is particularly critical for schools serving primarily low-income students as it aides in early childhood literacy achievement and the acquisition of information and technology skills necessary for college and career.

<u>Type of Expense</u>	FY 2010 - 11	FY 2011 - 12	FY 2012 - 13	FY 2013 - 14
<i>Labor Expenses</i>				
Salaries & Benefits	\$ 1,036,756	\$ 861,779	\$ 815,797	\$ 824,007
<i>Non-Labor Expenses</i>				
Supplies, Books, Services & Other	\$ 590,345	\$ 714,448	\$ 650,601	\$ 619,560
Grand Total	\$ 1,627,101	\$ 1,576,228	\$ 1,466,397	\$ 1,443,567

Oratorical Fest/Performances

Funding for funding is provided to support numerous community events. Funding is allocated in part for staff salary and benefits to support after hours work. The District also funded some consultants to provide expertise and support to staff surrounding the major events.

A large portion of this funding covers the costs of supplies required to plan and host large community events such as: rentals, refreshments and other general supplies. Events include the Oratorical Fest and our annual spelling bee contest.

These community-based events encouraged academic contest and engaged students in a meaningful way to think about social change and progress. These experiences and acquired skills are critical for college, community and career readiness and fundamentally linked to OUSD's overall mission.

Type of Expense	FY 2010 - 11	FY 2011 - 12	FY 2012 - 13	FY 2013 - 14
Labor Expenses				
Salaries & Benefits (Primarily Certificated)	\$ 9,287	\$ 16,894	\$ 7,858	\$ 6,313
Non-Labor Expenses				
Supplies, Books, Services & Other	\$ 64,186	\$ 47,757	\$ 56,111	\$ 55,514
Grand Total	\$ 73,472	\$ 64,650	\$ 63,969	\$ 61,827

Oakland Fine Arts Summer School (OFASS)

OFASS is a collaborative program funded and operated through OUSD and community partners. Through Measure G's support, elementary school aged OUSD students can enroll in and attend this integrative arts summer program.

Specifically, the summer program runs for half days during for approximately one month. Students are grouped by grade level and/or experience and are assigned classes in several areas of the arts. For example, class offerings include: art – set design, drama, music – voice, video production, and dance. The summer program culminates in a staged performance featuring all student participants.

Measure G funding covers the cost of stipends and salaries & benefits for teachers as well as consultant expenses.

Type of Expense	FY 2010 - 11	FY 2011 - 12	FY 2012 - 13	FY 2013 - 14
<i>Labor Expenses</i>				
Teacher Salaries & Benefits	24,012	33,190	29,104	52,744
<i>Non-Labor Expenses</i>				
Supplies, Books, Services & Other	38,200	41,920	16,800	-
Grand Total	62,212	75,110	45,904	52,744

D. To Maintain Elective Courses for Middle School Students

Middle School Electives

Funding for middle school electives is provided directly to school sites. This funding offered middle school students with unique opportunities to take enrichment classes during the school day that matched their interests and challenged them as well as prepared them for high school and beyond. This funding allows the District to provide engaging, relevant and twenty-first century opportunities to an increasing number of students.

This funding covers the salaries and benefits for approximately 10 teacher FTEs within each fiscal year and supports the purchase of books, supplies and equipment such as computers.

Type of Expense	FY 2010 - 11	FY 2011 - 12	FY 2012 - 13	FY 2013 - 14
<i>Labor Expenses</i>				
Teacher Salaries & Benefits	678,520	862,984	846,234	884,858
<i>Non-Labor Expenses</i>				
Supplies, Books, Services & Other	195,453	53,052	86,239	48,412
Grand Total	873,973	916,036	932,474	933,270

E. County Collection Fee

Other Programs/Local Goals

This funding reflects county-based fees incurred by OUSD to access, levy and collect from the parcel tax. These fees are paid directly to the County of Alameda.

Type of Expense	FY 2010 - 11	FY 2011 - 12	FY 2012 - 13	FY 2013 - 14
<i>Non-Labor Expenses</i>				
Other Services	362,977	347,456	347,674	346,077
Grand Total	362,977	347,456	347,674	346,077

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