



**OAKLAND UNIFIED
SCHOOL DISTRICT**

Community Schools, Thriving Students

~~DRAFT 3.0~~

Oakland Unified School District

**Independent Citizens Oversight Committee Report
Measure G Parcel Tax
For the Years ~~5~~ Ended on June 30, 2015**

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I. Introduction & Purpose of Report

The Measure G Independent Citizens Oversight Committee (Committee), pursuant to a requirement of the 2008 Education Parcel Tax, commonly known as Measure “G”, enacted by the voters of the District on February 5, 2008, presents to the Board of Education and to the public annual Measure G Report, adopted February 17, 2016, for the fiscal year ending June 30, 2015.

This report is aimed to not only fulfill our Measure G reporting requirements, but to also enhance our overall transparency on Measure G expenditures. The Committee Report covers the same fiscal year as the independent Audit Report, which was recently completed by Vavrinek, Trine, Day & Co (VTD).

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 the District by 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

The Board of Education, pursuant to a requirement of Measure G, adopted Resolution No. 0809-0043, on August 27, 2008, establishing the seven (7) member Measure G Independent Citizens Oversight Committee. The Committee operates pursuant to said Resolution and adopted Board Bylaw 9131.

The Measure G Committee currently has one vacancy. The committee members are:

John Baldo: A community member who does not currently have a child enrolled in the District. 2 YEARS – February 1, 2015 – January 31, 2017.

Daniel Bellino: A community member who does not currently have a child enrolled in the District. 2 YEARS – February 1, 2015 – January 31, 2017.

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.

Bradley Mart (*Vice Chairperson*): 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.

Atiff Saleem Shakir-Gilmore (*Chairperson*): 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 (*Secretary*): A community member who does not currently have a child enrolled in the District; A property owner in Oakland. 2 YEARS – February 1, 2015 – January 31, 2017.

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.

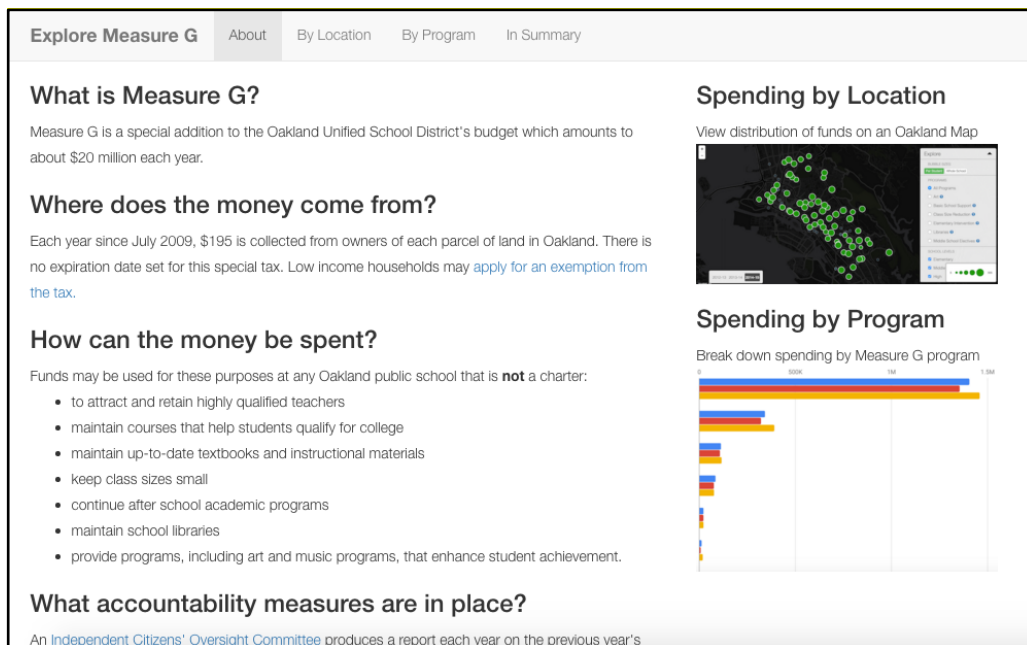
The Committee shall consist of seven (7) members, and shall possess expertise in or represent the following:

- 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.

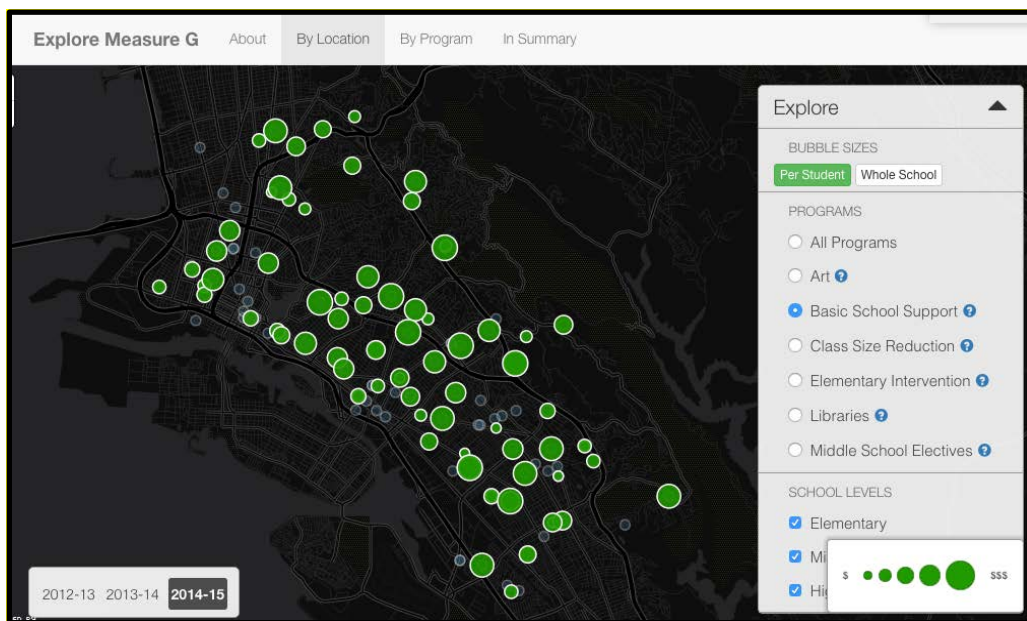
A single individual may be appointed as a representative of more than one of the above categories, if applicable. The District shall seek to ensure the Committee is representative of the diversity of the District.

IV. Committee Notes for the Time Period of Report

In 2015, the Committee made financial transparency and open data the theme of its work plan. With the support of OUSD Staff and ~~OpenOakland~~[Open Oakland](#) (a community organization), the Committee released Measure G financial data to the public and launched trackg.org to help stakeholders consume the information.



"About" section (trackg.org)



Map of Measure G Spending by School Site (trackg.org)

In the coming year, the Committee would like to focus on tracking programmatic impact of Measure G funding for Oakland's students and explore new processes for allocating Measure G funding in order to maximize that impact.

Vice Chairperson Bradley Mart's ~~Shakir Gilmore's~~ comment reflects many of the broad themes raised in questions and comments across Members:

Emphasizing the themes raised at the various meetings, incoming Chairman Bradley Mart wants the Committee to have a more active voice in the use and allocation of Measure G funds. In the past several years these funds have been used to fill an important gap in attracting and retaining qualified teachers and class size reduction at a critically difficult time in OUSD budgeting. The broad use of these funds in this way, while meeting the letter of the measure, may not perhaps entirely meet its spirit. Being more interactive on the direction and use of the funds will further fulfill our mission to ensure their best use. Basic school support should be owned by the state. Measure G funds can be targeted more strategically and as a result have a greater impact in alignment with the intentions of the Measure. In addition, we will seek to understand better the impact of these funds, and to increase communication to Oakland schools, families and taxpayers on their use. We also will explore further the county collection charges and a possible collection fee waiver. As Vice Chair for the past two years I have grown very impressed with the professionalism and dedication of the OUSD staff. We look forward to further collaboration with them and with the Board.

~~“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. Request to the Board of Education

The Committee plans to engage Measure G stakeholders and examine best practices of committees with similar charges in Oakland and throughout California in order to explore ~~Chairperson Shakir Gilmore's~~ the Committee's propositions and other possible courses of action.

This exploration will culminate in a report that summarizes the Committee's findings and recommends possible changes to procedures around allocation of Measure G and the role of the Committee to maximize Measure G's benefit for Oakland students.

In order to complete this work, the Committee asks for the Board's support in:

1. Fulfilling reasonable requests for resources during our exploration including collaboration with the Committee's Board liaison and the Office of the General Counsel to ensure our recommendations are consistent with Measure G's scope.
2. Allowing the Committee to present its findings and recommendations to the Board.

VI. Committee Meeting Summaries for the Time Period of Report

The Measure G Committee has held 5 meetings during the time period covered in this Report (July 2014 – June 2015). Please see details below for each meeting.

- December 4, 2014:
 - Approved minutes from April 3, 2014 meeting.
 - Discussed and reviewed Independent Accountant's Report for Years Ended on June 30, 2011 through June 30, 2014.
 - Discussed and reviewed the OUSD Staff Report on Measure G Parcel Tax Revenues & Expenditures Fiscal Years 2011-2014.
 - Heard report from OUSD Staff on 2014-15 Budget for Measure G.
 - Discussed next meeting and the upcoming scheduled expiration of several Committee members. Guidance to reapply was provided to such members.
- February 5, 2015:
 - Elected Officers. Atiff Shakir voted in as Chairman; Bradley Mart voted in as Vice Chairperson; Sonji Walker voted in as Secretary.
 - Discussed and Approved the Measure G Parcel Tax Independent Citizens' Oversight Committee 2011-2014 Consolidated Annual Report.
 - Discussed a Work Plan for 2015 that included:
 - Measure E Report (Prior Parcel Tax)
 - Quarterly Budget to Actuals Report
 - Program Report on Measure G Funded Programs
 - On-sight Visit of Measure G Programs
 - Community input on budget allocation process
 - Review proposed budget allocation for Measure G for 2015-16
 - Research County Collection Fee
 - Publish Measure G Expenditures
 - How to Leverage or Maximize H.R. Retention Funding
 - Agreed to meet on the 3rd Tuesday or 3rd Wednesday of each month at 6:00 P.M.

- April 15, 2015:
 - Approved minutes from February 5, 2015 meeting.
 - Heard a report from OUSD Staff on the Certification and Mutual Indemnification Agreement with the Office of the Alameda County Tax Assessor for the Collection of Measure G Taxes.
 - Discussed the first draft of the Measure E Parcel Tax Report for Fiscal Year 2008-09, the last year of the prior parcel tax.
 - Reviewed and discussed the Current Year 2014-15 Measure G Budget.
 - Discussed the top priorities for Committee's 2015 Work Plan .

- June 17, 2015:
 - Heard a follow-up report from OUSD Staff on the County Collection Fee agreement for Fiscal Year 2013-14.
 - Approved the Measure E Parcel Tax Committee Report to go to the Board of Education.
 - Heard a report on the Fiscal Year 2014-15 budget regarding full time equivalent (FTEs) and the impact of Measure G on class size reduction.
 - Further discussed a work plan for the committee for 2015.

- June 24, 2015
 - Measure E report for fiscal year 2008-09, the final year of the Measure E parcel tax, was presented to the Board of Education.

VII. Programmatic & Financial Summary

Measure G expenditures for the fiscal year 2014-15 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 three priority areas including: **1)** to attract and retain qualified teachers, **2)** to reduce class size, and **3)** to maintain libraries, music and art programs. Additionally, the county collection fee is included. The expenses can be further linked to nine distinct programs listed below.

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.

| 2014-15 Measure G - Total Actuals | |
|--|----------------------|
| | FY 2015 |
| <i>Beginning Balance</i> | \$ 10,829 |
| Revenues | \$ 20,707,650 |
| TO ATTRACT AND RETAIN QUALIFIED TEACHERS | |
| 1159 - Covered Elementary Intervention | \$ 1,996,017 |
| 1191 - Basic School Support | \$ 12,835,609 |
| 9060 - HR Recruitment | \$ 732,273 |
| Subtotal | \$ 15,563,900 |
| REDUCE CLASS SIZE | |
| 1112 - Class Size Reduction | \$ 4,099,400 |
| Subtotal | \$ 4,099,400 |
| TO MAINTAIN LIBRARIES, MUSIC AND ART PROGRAMS | |
| 1118 - Art | 482,989 |
| 1135 - Music | \$ 5,877 |
| 1552 - School Libraries | \$ 86,953 |
| 1564 - Oratical Fest/Performances | \$ 70,388 |
| 1596 - Oakland Fine Arts Summer School | \$ 52,301 |
| Subtotal | \$ 698,508 |
| COUNTY COLLECTION FEE | |
| 9000 - OTH PROGRAMS / LOCAL GOALS | \$ 345,842 |
| Subtotal | \$ 345,842 |
| Grand Total | \$ 20,707,650 |
| Surplus (Deficit) | \$ (0) |
| Ending Balance | \$ 10,829 |

The following table provides the breakdown of employees across the program areas.

| | | | | | | | |
|--|-----------------------------|----------------|-------------------|--------------|---------------|-------------|--------------------|
| Oakland USD | | | | | | | |
| <i>Measure G Oversight Committee</i> | | | | | | | |
| | | | | | | | |
| 2014-15 Measure G Spending | | | | | | | |
| Full Time Equivalent (FTE) Employee Distribution | | | | | | | |
| | | | | | | | |
| PROGRAM DESCRIPTION | POSITION DESCRIPTION | Central | District W | Elem | Middle | High | Grand Total |
| BASIC SCHOOL SUPPORT | TEACHERS | - | - | 70.6 | 29.8 | 29.9 | 130.4 |
| BASIC SCHOOL SUPPORT Total | | - | - | 70.6 | 29.8 | 29.8 | 130.2 |
| CLASS SIZE REDUCTION | TEACHERS | - | - | 50.1 | 1.3 | | 51.3 |
| CLASS SIZE REDUCTION Total | | - | - | 50.1 | 1.3 | | 51.3 |
| EEIP PREP TEACHERS | TEACHERS | - | 2.0 | 24.3 | 0.6 | | 26.9 |
| EEIP PREP TEACHERS Total | | - | 2.0 | 24.3 | 0.6 | | 26.9 |
| HR Recruitment | HR Professionals* | 7.1 | | | | | 7.1 |
| HR Recruitment Total | | 7.1 | - | - | - | | 7.1 |
| Grand Total | | 7.1 | 2.0 | 145.0 | 31.6 | 29.8 | 215.5 |
| * (Many positions are partially funded; included in FTE count) | | | | | | | |

A. Attract & Retain Quality Teacher Programs

Covered Elementary Intervention

The Covered Elementary Intervention funding is allocated directly to school sites. Specifically, this funding provides teachers time to plan, assess student work, and collaborate with peer teachers and serves as a financial resource to fund “Prep” teachers. In fiscal year 2014-15, Measure G funded approximately 27 full-time equivalent (FTE) Prep-teachers in elementary schools.

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.

| Program 1159 EEIP (Covered Elementary Prep) | |
|--|--------------------|
| Type of Expense | FY 2015 |
| <i>Labor Expenses</i> | |
| Teacher Salaries & Benefits | \$1,995,779 |
| <i>Non-Labor Expenses</i> | |
| Supplies, Books, Services & Other | \$238 |
| Grand Total | \$1,996,017 |

Basic School Support

Basic School Support funding is allocated directly to schools. This funding provided resources for approximately 130 teachers during fiscal year 2014-15. 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."

| Program 1191 Basic School Support | |
|--|---------------------|
| Type of Expense | FY 2015 |
| <i>Labor Expenses</i> | |
| Salaries & Benefits (Primarily Teachers) | \$12,835,307 |
| <i>Non-Labor Expenses</i> | |
| Supplies, Books, Services & Other | \$302 |
| Grand Total | \$12,835,609 |

HR Recruitment

Funding for HR Recruitment was utilized to bolster outreach and recruitment of new hires. 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.

For fiscal year 2014-15, Measure G funded 7.1 FTE positions to support recruitment and retention of highly effective teachers. 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.

| Program 9060 - HR Recruitment | |
|---|-----------|
| Type of Expense | FY 2015 |
| <i>Labor Expenses</i> | |
| Administrative (HR) Salaries & Benefits | \$731,397 |
| <i>Non-Labor Expenses</i> | |

| | |
|-----------------------------------|------------------|
| Supplies, Books, Services & Other | \$876 |
| Grand Total | \$732,273 |

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. For the fiscal year ending June 30, 2015, this funding covered the cost of 51.3 FTE elementary school teachers. 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.

| Program 1112 – Class Size Reduction | |
|-------------------------------------|--------------------|
| Type of Expense | FY 2015 |
| <i>Labor Expenses</i> | |
| Salaries & Benefits | \$4,099,400 |
| <i>Non-Labor Expenses</i> | |
| Supplies, Books, Services & Other | |
| Grand Total | \$4,099,400 |

Items from the 04/15/15 & 06/17/15 Committer Meetings pages 13 and 14:

The following table provides detail on the number of positions funded by site and the impact on class sizes. Column “A” (“Non-SDC Count”) represents the enrollment at the school site, exclusive of Special Day Classes. Working from left to right, the table calculates the reduction in the number of students per class, on average, as a result of Measure G, which is the final number in Column “G” (“Diff/Impact”).

| | | | | | | | |
|---|--|--|--|--|--|--|--|
| Oakland USD | | | | | | | |
| <i>Measure G Oversight Committee</i> | | | | | | | |
| | | | | | | | |
| 2014-15 Measure G Spending | | | | | | | |
| Full Time Equivalent (FTE) Employee Distribution | | | | | | | |



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| PROGRAM DESCRIPTION | POSITION DESCRIPTION | Central | District W | Elem | Middle | High | Grand Total |
|-----------------------------------|----------------------|------------|------------|--------------|-------------|-------------|--------------|
| BASIC SCHOOL SUPPORT | TEACHERS | - | - | 70.6 | 29.8 | 29.9 | 130.4 |
| BASIC SCHOOL SUPPORT Total | | - | - | 70.6 | 29.8 | 29.8 | 130.2 |
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| HR Recruitment | HR Professionals* | 7.1 | | | | | 7.1 |
| HR Recruitment Total | | 7.1 | - | - | - | | 7.1 |
| Grand Total | | 7.1 | 2.0 | 145.0 | 31.6 | 29.8 | 215.5 |

* (Many positions are partially funded; included in FTE count)

| | |
|--------------------------------------|--|
| OAKLAND UNIFIED SCHOOL DISTRICT | |
| Community Schools, Thriving Students | |

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.

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.

| Program 1118 - Art | |
|-----------------------------------|------------------|
| Type of Expense | FY 2015 |
| <i>Labor Expenses</i> | |
| Salaries & Benefits | \$58,031 |
| <i>Non-Labor Expenses</i> | |
| Supplies, Books, Services & Other | \$424,958 |
| Grand Total | \$482,989 |

Music

Funding for music from Measure G was minimal in 2014-15. The District funded its music program from other funds, and used Measure G to pay for some supplies and minor costs for the District's Music TSA.

| Program 1135 - Music | |
|-----------------------------------|----------------|
| Type of Expense | FY 2015 |
| <i>Labor Expenses</i> | |
| Salaries & Benefits | \$4,377 |
| <i>Non-Labor Expenses</i> | |
| Supplies, Books, Services & Other | \$1,500 |
| Grand Total | \$5,877 |

School Libraries

Revised:

Funding for school libraries ~~was~~ allocated to a teacher stipends and the associated statutory benefits for ~~In addition, teachers and for library materials.~~ This funding allowed OUSD to ~~compensate teachers for maintaining school libraries, and more significantly, provided funding for purchase~~ books and supplies for classrooms and 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. It should be noted this report is being created months after the close of the fiscal year and in the interim period from June, 2015 through December, 2015 significant conversations were held monthly at Committee meetings regarding the condition of the OUSD library system. The Committee heard from OUSD staff, OUSD librarians, Friends of the OUSD Library, and many concerned citizens. As a result of these hearings, the Committee, interacting with OUSD staff, changed funding significantly for OUSD libraries. While this important issue is not solved it is a clear and decisive step forward towards resolving school library funding. This is the type of fund targeting the Committee will consider going forward.

| Program 1552 - Libraries | |
|-----------------------------------|-----------------|
| Type of Expense | FY 2015 |
| Labor Expenses | |
| Salaries & Benefits | \$14,896 |
| Non-Labor Expenses | |
| Supplies, Books, Services & Other | \$72,057 |
| Grand Total | \$86,953 |

Oratorical Fest/Performances

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.

| Program 1564 - Oratorical Fest | |
|-----------------------------------|-----------------|
| Type of Expense | FY 2015 |
| Labor Expenses | |
| Salaries & Benefits | \$17,319 |
| Non-Labor Expenses | |
| Supplies, Books, Services & Other | \$53,069 |
| Grand Total | \$70,388 |

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 the summer 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.

| Program 1596 - OFASS | |
|-----------------------------------|-----------------|
| Type of Expense | FY 2015 |
| <i>Labor Expenses</i> | |
| Salaries & Benefits | \$25,005 |
| <i>Non-Labor Expenses</i> | |
| Supplies, Books, Services & Other | \$27,296 |
| Grand Total | \$52,301 |

D. County Collection Fee

Other Programs/Local Goals

Revised:

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. The Committee understands the importance of maintaining a clear and strong relationship with the County of Alameda treasury office in the collection of the Measure G Education Parcel tax. Although the \$346K charged for the administrative collection fee seems to be considerable the Committee recognizes ~~understands~~ the requirement~~need~~ for oversight, management and the proper disbursement~~collection~~ of the Measure G funds.

| Program 9000 – Other Programs/Local Goals | |
|---|---------|
| Type of Expense | FY 2015 |
| <i>Labor Expenses</i> | |
| Salaries & Benefits | |

| | |
|-----------------------------------|------------------|
| <i>Non-Labor Expenses</i> | |
| Supplies, Books, Services & Other | \$345,842 |
| Grand Total | \$345,842 |