

CHRIS CHRISTIE
Governor
KIM GUADAGNO
LI, Governor

State of New Jersey
DEPARTMENT OF EDUCATION
PO BOX 500
TRENTON, NJ 08625-0500



July 9, 2016

Mr. Christopher Cerf State District Superintendent Newark Public Schools 2 Cedar Street Newark, New Jersey 07102

Dear Mr. Cerf:

Attached is the internal audit report on early childhood provider Rainbow Land Learning Center I & II. In accordance with N.J.A.C. 6A:23A-5.6 the Newark Public Schools are required to publicly review and discuss the findings in the report at the next regularly scheduled public board meeting. Within 30 days of the public meeting the district board of education shall adopt a resolution certifying that the findings were discussed in a public meeting and approving a corrective action plan to address the issues raised in the findings. The resolution shall be submitted to the Internal Audit Unit within 10 days of adoption. The findings of the audit and the board of education's corrective action plan shall be posted on the district's web site.

Should you have any questions, please feel free to contact Clarence Joffrion or myself.

Sincerely,

Steven Hoffmann Coordinating Auditor NJ Department of Education (973) 621-2750

c: Robert Cicchino Ellen Wolock

Clarence Joffrion

## STATE OF NEW JERSEY DEPARTMENT OF EDUCATION

# NEWARK INTERNAL AUDIT UNIT RAINBOW LAND LEARNING CENTER I & II 2014-2015 FISCAL YEAR JULY 2016

#### Distribution List of Final Audit Report

David Hespe, Commissioner New Jersey Department of Education

Christopher Cerf, State District Superintendent State Operated School District of Newark

Robert Bumpus, Assistant Commissioner Division of Field Services New Jersey Department of Education

Ellen Wolock, Director Division of Early Childhood Education New Jersey Department of Education

Robert Cicchino, Director Office of Fiscal Accountability and Compliance New Jersey Department of Education

Steven C. Hoffmann, Coordinating Auditor New Jersey Department of Education

Clarence Joffrion, Supervising Auditor Newark Public Schools

#### **EXECUTIVE SUMMARY**

The Newark Internal Audit Unit conducted an audit of Rainbow Land Learning Center I and Rainbow Land Learning Center II (provider), a provider participating in the New Jersey Department of Education (NJDOE) Preschool Education Program, for compliance with the terms of the contract for the 2014-2015 fiscal year.

As a result of the audit, the following deficiencies were noted:

• The District owes the provider \$103,333.

 The auditors noted that Rainbow Land Learning Center I claimed expenditures for utilities that exceeded current charges on six of the twelve months.

The auditors noted that the provider submitted quarterly expenditure reports with

multiple minor accounting errors.

 The auditors determined that the District failed to meet the August 29, 2015 deadline for their final payment to the Rainbow Land Learning Centers as specified within the Preschool Education Program Contract.

#### **DETAILED FINDINGS**

The Newark Internal Audit Unit reviewed the financial records and supporting documentation in accordance with the executed contract for the provider for the period July 2014 through June 2015. During this period, funds were allocated based on a presumptive budget submitted by the provider and approved by the district. The NJDOE budget should reflect actual costs based on a six hour day and 191 day school year.

The audit scope included detailed testing to determine whether or not:

The provider had a current license.

- The NJDOE employees had criminal history record information (CHRI) results, child abuse record information (CARI) results, Mantoux Tuberculosis (TB) test results, and applicable credentials on file. The contract requires the provider to provide proof to the district, prior to the commencement of the program, each individual employed by the contracted childcare center has had a criminal history background check and said check indicates that no criminal history record information exists on file in either the Identification Division of the Federal Bureau of Investigation or the State Bureau of Identification, which would disqualify said employee from employment pursuant to law, or the check reveals a disqualifying offense and the individual has demonstrated rehabilitation.
- The provider properly filed federal and state tax returns.

- The provider maintained a financial system that provides timely, accurate, current and complete disclosure of all financial activities related to the NJDOE agreement.
- The provider properly handled cash receipts and disbursements; and completed year-end bank reconciliation for each account handling NJDOE funding.
- The provider maintained the proper insurance as required by the contract.
- The provider submitted the proper supporting documentation with the quarterly expenditure reports.
- The provider annually obtained signed waiver from staff members choosing to opt out of benefit coverage. The waiver must indicate proof of insurance from another source.
- The provider based all benefit expenditures on a written uniform policy.

Below is a summary of the audit findings and recommendations:

#### RAINBOW LAND LEARNING CENTER I & II:

Rainbow Land Learning Center I and Rainbow Land Learning Center II are for-profit childcare centers providing services to the children of Newark, New Jersey. The provider's respective locations are in Newark with Site #1 located at 67-71 Somme Street (six NJDOE classrooms) and Site #2 located at 125-129 Gotthart Street (12 NJDOE classrooms). The center was budgeted to serve a total of 270 NJDOE children. The 2014-2015 approved combined budgets totaled \$3,838,088.

#### 1. NJDOE Preschool Program

The NJDOE funds the six hour educational component of the preschool program and the Department of Human Services (DHS) funds the wraparound component.

The Statement of Assurance signed by the director of the childcare center certifies the expenditure report is accurate and complete with all supporting documentation. The provider shall submit all supporting documentation including receipts for all expenditures related to the NJDOE with each quarterly expenditure report. The District Department of Early Childhood Education shall, based on their review of the quarterly expenditure reports, make prorated adjustments to subsequent monthly payments through the duration of the NJDOE contract.

Rainbow Land Learning Center I approved budget was \$1,292,766 for the 2014-2015 fiscal year. Of the total approved budget, auditors verified that Rainbow Land Learning Center I had \$1,260,931 in allowable expenditures. As of the report date, Rainbow Land Learning Center I received \$1,263,100 from the District. As a result, Rainbow Land Learning Center I owes the District a total of \$2,169 by the District (See Attachment 1).

Rainbow Land Learning Center II approved budget was \$2,545,322 for the 2014-2015 fiscal year. Of the total approved budget, auditors verified that Rainbow Land Learning Center II had \$2,489,094 in allowable expenditures. As of the report date, Rainbow Land Learning Center II received \$2,383,592 from the District. As a result, Rainbow Land Learning Center II is owed a total of \$105,502 by the District. (See Attachment 1)

#### Recommendation:

The auditors recommend that the District pays the providers the aggregate sum of \$103,333.

### 2. The auditors noted that the provider submitted quarterly expenditure reports with multiple minor accounting errors

The auditors noted several minor accounting errors on quarterly expenditure reports. As defined in Section II, subsection A paragraph 4, quarterly expenditure report means "a report of all, actual, and approvable expenditures." Of the 13 errors identified, six resulted in the Rainbow Land Learning Centers claiming more in expenditures than the amounts allowed by auditors.

The errors were categorized into three types: amount erroneously recorded; incorrect proration percentage; and invalid expenditure. Auditors found that seven of the 13 errors identified were in the category of amount erroneously recorded. The amount recorded on the quarterly expenditure report did not match the amount on the supporting documentation. For example, an amount of \$15.30 was recorded on the 3<sup>rd</sup> quarter Aflac Teacher/Teacher's Assistant, yet the supporting 3rd party benefit statement shows an amount of \$156.30.

#### Recommendation:

The auditors recommend that the provider properly manages its current financial management system in order to provide an accurate and complete disclosure of all financial activities. The provider should only charge allowable costs to the NJDOE. In the future, the provider must comply with the terms of the contract by submitting accurate quarterly expenditure reports with properly allocated expenses.

## 3. The auditors determined that the District failed to meet the August 29, 2015 deadline for their final payment to the Rainbow Land Learning Centers as specified within the Preschool Education Program Contract.

The auditors determined that the District failed to make the final payment to Rainbow Land Learning Centers by the August 29, 2015 deadline. Per Section VII, subsection H of the Preschool Education Program Contract, the District is required to make final payment to Rainbow Land Learning Centers by August 29, 2015. Auditors determined that all payments, except for the final payments, were made timely and in accordance to the contract. As stated

previously in this report, auditors determined the District owes an aggregate of \$103,333 to the Rainbow Land Learning Centers. As of the date of this report, The District had not made a final payment to the Rainbow Land Learning Centers.

#### Recommendation:

The auditors recommend that a review of all final payments be performed prior to the deadline date. The review would allow the District to make adjustments, if needed, to ensure that final payments are made to the provider on a timely basis.

Auditor: Dwayne Ortiz

Submitted by:

Clarence Josirion Supervising Auditor

Approved by:

Steven C. Hoffmann Coordinating Auditor

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	100,001.	\$ 14,674.00 \$ 4,089.00 \$ 1,731.00 \$ 20,444	0 5 10.440 5 401,712	\$ 4.750 5 1.901 1 5 -	100	4 1 1 1 1	1 154 001	665 1 827 1 871 1 1007 1	\$ 773 5892 \$ 10,788 \$ 20,754 \$ 37,455 \$ 37,455			1 72.50	11 44,140	F 10517 F 3634 F 4517		3	1 169 021 1 28 544	1 322.312	AUDITOR

DESTRICT AN APPTIMENT'S (amounts withheld for Borns to be plurely Classroom Nationals and Supplies Classroom is refuncions.  Technology.  Total Cast Leas District Adjustments  Pur-Pulls Cost Leas District Adjustments	PROVIDEN PROGRAM TOTALS:  Total Cost  Prof. Figuil Cost  total Surply Amount (belonded by the district after a determination of district wide costs)  6.	Other Approved Budgeted Corts (russ be Prinzjed 1 7.34 car	INDIRECT COSTS  Aper, Mantanes, Other Spaces Costs Office Register ent-Endoy and Regist Office Materials and Supplies Food Palend Paper Supplies Clean'th Supplies Clean'th Supplies Clean'th Supplies Supplies Food for Metring Buildry Stouchs Maintenance/Regist Food for Metring Supplies Food for Paper Supplies Food for Metring Buildry Stouchs Maintenance/Regist Sciency Talecommunications Services Sciency Payard Paperation Food Aperial Paperation Food Aperial Paperation Food Aperial Paperation Food Supplies Supplied Approximation Supplies Supplied S	SUBTOTAL, Educational Program Costs  ADMAISSELLINE SELEPORT AND MITH CT COSTS SUPPORT COSTS Director Salary Cartcal Salary Car	f mployer Payent Taxes (Fox Educational Pigs Social Security (6 70%) Medicale (1 45%) Utemployment (2 80%) Disability (6 50%)	Food-Retaled Costs (CACFP participant, non- frood for contaged residuod children meh). Food Worler Stary (cook). Food Worler Stary (cook). Assistant Food Worler Stary (ess). cook). Assistant Food Worler Stary (ess). cook).	Family Worker Salary Family Worker Benefits	Classroom Materials and Supplies Classroom Technology Field Trips by Transportation	Sobstande Teacher Streeted Sebstande Assistant Teacher Diportid	Teacher/Againtum Teacher Benefits	Teacher Assistant Satary	2014/2015 Fiscal Year Budget vs. Actual Budget vs. Actual
While to the mann	iter a determinati	urzjedi sate sate	d d	EOSTB 1.00 1.00 1.00 2.00 2.00 2.00	ram Positions	100 1 100 1 100 1	400	12 00 12 00 180 00	14.00	26.00	12.00	FIELD GATE
to by planch	m of districts	Trial Coal \$ 57,009 \$ 7,961 \$ 3,262 \$ 3,262	\$204,740 \$2000 \$2,000 \$2,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$	\$119,223 \$14,904 \$27,600 \$25,628 \$20,544 \$4,026 \$21,544	Celly)	150,444 \$23,532 \$5,826 \$23,532 \$5,826 \$5,826	\$26,670 \$5,626	\$2,000 \$1000 \$75			\$30,555	Unit Cost   Availage Unit Cost
	olde coats]	DOE Bears of Parish Par	89 00% 89 00% 10 00% 10 00% 10 00% 10 00%	97,00% 97,00% 97,00% 97,00% 97,00% 97,00% 77,98% 77,98%		700 00% 37 00% 37 00% 97 00%	81.63%	100 00% 100 00%			%00.001	DOE Share of Casts in Contrated Classwoods
WHAT FOUND	Total Principles	100.00% 100.00% 100.00% 100.00% 100.00%		100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00%		100 00% 100 00% 100 00%	Saleto and		To the second second			
ed by the disorted Fort District Life: OHLY:	\$2,545,732 \$14,141 \$654,656	829, 853 805, 83 845, 83 842, 843 843, 843 843 843 843 843 843 843 843 843 843		\$1784,899 \$ \$115,646 \$ \$14,657 \$ \$24,657 \$ \$4,557 \$ \$4,557 \$ \$1,0914 \$ \$1,662 \$ \$1,662 \$ \$1,562 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,570 \$ \$1,5	\$75.082 \$17.700 \$34,770 \$34,175	150 444 \$22 826 \$5 457 \$27 826 \$5,457	\$87.085 \$18.371	\$24,000 \$0,600 \$13,500	\$29,040 \$18,900	\$283,660	000,1100	Total Cont
	60	\$ 2,593 \$ 822 \$ 3,215		Are sen are so on se an min me sen min sen on sen		\$ (47.592) \$ 716 \$ 2.609 \$ 3.51	60 to	64 m 60	\$ 16,075	\$ (79,605)		BUD
	0 \$ 2,545,703	\$29,793 3,8793 2,83,765 5,8,41,758	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	\$244) \$ 1,449,593 \$562 \$ 119,20831 1,465 \$ 12,972 00 628 \$ 77,600,00 628 \$ 45,959 36 794 \$ 45,959 36 8 10,914 44 \$ 10,914 50 8 11,951.50 8 2,795,12 131 \$ 5,907,12 132 \$ 5,907,12 133 \$ 5,907,12	\$ 75,682 \$ 17,700 \$ 34,179 \$ 6,103	2) \$ 2,452 \$ 0 \$ 23,544 \$ 0 \$ 8,086 \$ 1 \$ 23,187 \$	\$ 07.086 \$ \$ 10.371 \$	\$ 24,000 \$ 9,600 \$ 13,500	140	60 0	\$ 368 660	MART
	\$ 2,310,500	2 27,000 2 2 21,12 2 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5		\$ 119.200 \$ 170.200 \$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	\$ 74.002 F 17.397 \$ 33.4% \$ 5.966	23,544 6,762 23,167 6,762	\$ 83,147	\$ 22.997 \$ 7.743 \$ 10.758	\$ 15.600 \$ 2,075	S	355013	YTD TOTAL PROVID EXPENDID REPOR
	25,019	-7287 \$ -2407 \$ 0 \$ 0 19,774  \$	S ON	32,291 3 32,291 5 0 5 755 5 2,787 6 2,787 6 10 6 10	\$ 1,680 350 2759 1,759	\$ 2,452 \$ \$ \$ 1,105 \$ \$ 1,104 \$ \$ 11,104 \$ \$	\$ 7,561 \$	\$ 1,857 \$ \$ 2,742 \$	4	\$ (23,244) \$	41	ADJUSTED BUDGET MINUS YTD PER PROVIDUE
	\$ 69,250	00	2 G G G G G G G G G G G G G G G G G G G	\$ 39,447 \$ 27,55 \$ 27,55 \$ 0	\$ 1680 \$ \$ 759 \$ \$ 138 \$	\$ 2452 \$ 6 1205 \$ 9 0 1 1	\$ 7.681 \$	\$ 1,007 \$ 1,857 \$ 2,742			8 11 647	AMOUNT BUE BACK FROM PROVIDER
Appeared P	100,000	\$ 29,793 \$ \$ 11,786 \$ \$ 3,165 \$		\$1,637,243 8 8 124,000 8 5 15,922 8 5 15,922 8 6 17,723 8 8 17,723 8 8 17,723 8 8 17,734 8 17,734 8 17,734 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17,735 8 17	\$ 78204 \$ 17.022 \$ 34.415 \$ 6.145	\$ 28.944 \$ 6.762 \$ 23.882 \$ 6.762	\$ 101,050 \$ \$ 10,710 \$	\$ 7,743 \$ \$ 10,758 \$	97 50		\$ 361227 \$	VTO TOTAL PER AUDITORS
Ameant Pravider Actually Paid Auditor Approved Ameant	(three)	(2,487) (2,487) (3,487)	(c) 05 05 05 06 07 08 08 08 06 08 08 08 08 08 08 08 08 08 08 08 08 08	6 (7,36) 5 14.0 5 75.6 6 77.6 7 18.0 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6 7 19.6	60 to 60	\$ 2452 \$ 1,005 \$ 1,004 \$ 5	\$ 7,661 \$	\$ 1857 \$ \$ 7747 \$		(22, 881)	5373	ADJUSTED BUDGET MANUS YTO PER AUGUSTON
\$ 22105447 \$ 2,489,044 \$ 1,066,600	# 54,22s		7725 8 7725 8 2008 9 2008	44,219 		\$ 2452 \$ 1305	\$ 7,661	1,057 2,742	\$ 7,365		\$ 5,323	VARIANCE - AMOUNT DUE BACK
	E 2,480,014	\$ 29,783 \$ 9,789 \$ 3,165 \$ 41,787	S S S S S S S S S S S S S S S S S S S		\$ 75,642 \$ 17,740 \$ 34,179 \$ 6,100	\$ 23 544 \$ 23 544 \$ 6762 \$ 23 187 \$ 5457	\$ 67,088	\$ 7,743 \$ 10,758	\$ 15,500 \$ 2,775		\$ 361,337	