



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

CHRIS CHRISTIE
Governor

KIM GUADAGNO
Lt. Governor



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

**NEW JERSEY DEPARTMENT OF EDUCATION
NEWARK INTERNAL AUDIT UNIT
RAINBOW LAND LEARNING CENTER I & II
2014-2015 FISCAL YEAR**

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Newark Public Schools

**NEW JERSEY DEPARTMENT OF EDUCATION
NEWARK INTERNAL AUDIT UNIT
RAINBOW LAND LEARNING CENTER I & II
2014-2015 FISCAL YEAR**

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.

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- 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).

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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 3rd 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

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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 Joffrion
Supervising Auditor

Approved by:


Steven C. Hoffmann
Coordinating Auditor

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Rainbow Land Learning Center II
2014/2015 Fiscal Year
Budget vs. Actual

EDUCATIONAL PROGRAM CODES	Line Item	Unit Cost / Average Unit Cost	DOB Share of Costs / Contingent Expenses	Total Cost	BUDGET TRANSFERS	ADJUSTED BUDGET (w/ TRANSFERS)	YTD TOTAL PER PROVIDER EXPENDITURE	ADJUSTED BUDGET (w/ TRANSFERS)	AMOUNT DUE BACK FROM PROVIDER	YTD TOTAL PER AUDITORS	ADJUSTED BUDGET (w/ TRANSFERS)	VARIANCE - AMOUNT DUE BACK	AUDITOR APPROVED
Teacher Salary	Teacher Salary	12.00	\$31,488	100.00%	\$617,956	14,111	\$ 631,967	\$ 632,545	\$ (578)	\$ 635,317	\$ 632,420	\$ 2,897	\$ 631,967
	Teacher Assistant Salary	12.00	\$30,555	100.00%	\$708,660	-	\$ 708,660	\$ 708,660	\$ 11,647	\$ 710,307	\$ 708,660	\$ 11,647	\$ 708,660
	Teacher Assistant Salary	2.00	\$37,744	100.00%	\$65,488	630	\$ 66,118	\$ 66,118	\$ (670)	\$ 65,448	\$ 66,118	\$ (670)	\$ 65,448
	Teacher Assistant Teacher Benefits	26.00	\$10,910	100.00%	\$283,660	\$ (79,605)	\$ 204,055	\$ 227,299	\$ (23,244)	\$ 229,916	\$ 204,055	\$ 25,861	\$ 204,055
	Student Teacher Stipend	12.00	\$2,720	100.00%	\$29,040	\$ (6,075)	\$ 22,965	\$ 15,600	\$ 7,365	\$ 15,600	\$ 7,365	\$ 8,235	\$ 15,600
	Student Teacher Stipend	14.00	\$1,350	100.00%	\$18,900	-	\$ 18,900	\$ 3,075	\$ 15,825	\$ 3,075	\$ 15,825	\$ 15,825	\$ 3,075
	Classroom Materials and Supplies	12.00	\$2,000	100.00%	\$24,000	-	\$ 24,000	\$ 22,991	\$ 1,007	\$ 24,012	\$ 24,012	\$ -	\$ 24,012
	Classroom Technology	12.00	\$1,000	100.00%	\$12,000	-	\$ 12,000	\$ 1,657	\$ 1,657	\$ 1,657	\$ 1,657	\$ -	\$ 1,657
	Field Trip w/ Transportation	180.00	\$75	100.00%	\$13,500	-	\$ 13,500	\$ 10,758	\$ 2,742	\$ 10,758	\$ 10,758	\$ -	\$ 10,758
	Family Worker Salary	4.00	\$26,070	61.63%	\$67,086	-	\$ 67,086	\$ 83,147	\$ 3,939	\$ 101,658	\$ 14,779	\$ 86,879	\$ 86,879
Food Related Costs (ICRFP participant, non-reimbursable costs)	Food (for contracted preschool children only)	1.00	\$50,444	100.00%	\$50,444	\$ (47,992)	\$ 2,452	\$ 2,452	\$ -	\$ 2,452	\$ 2,452	\$ -	\$ 2,452
	Food Worker Salary (local)	1.00	\$23,532	87.00%	\$23,532	710	\$ 24,242	\$ 23,544	\$ 698	\$ 24,242	\$ 24,242	\$ -	\$ 24,242
	Food Worker Benefits (local)	1.00	\$5,028	87.00%	\$5,028	2,609	\$ 7,637	\$ 6,782	\$ 855	\$ 7,637	\$ 7,637	\$ -	\$ 7,637
	Assistant Food Worker Salary (local)	1.00	\$23,532	87.00%	\$23,532	361	\$ 24,193	\$ 23,187	\$ 1,006	\$ 24,193	\$ 24,193	\$ -	\$ 24,193
	Assistant Food Worker Benefits (local)	1.00	\$5,028	87.00%	\$5,028	-	\$ 5,028	\$ 6,782	\$ -	\$ 6,782	\$ 6,782	\$ -	\$ 6,782
	Food (for contracted preschool children only)	1.00	\$50,444	100.00%	\$50,444	\$ (47,992)	\$ 2,452	\$ 2,452	\$ -	\$ 2,452	\$ 2,452	\$ -	\$ 2,452
	Food Worker Salary (local)	1.00	\$23,532	87.00%	\$23,532	710	\$ 24,242	\$ 23,544	\$ 698	\$ 24,242	\$ 24,242	\$ -	\$ 24,242
	Food Worker Benefits (local)	1.00	\$5,028	87.00%	\$5,028	2,609	\$ 7,637	\$ 6,782	\$ 855	\$ 7,637	\$ 7,637	\$ -	\$ 7,637
	Assistant Food Worker Salary (local)	1.00	\$23,532	87.00%	\$23,532	361	\$ 24,193	\$ 23,187	\$ 1,006	\$ 24,193	\$ 24,193	\$ -	\$ 24,193
	Assistant Food Worker Benefits (local)	1.00	\$5,028	87.00%	\$5,028	-	\$ 5,028	\$ 6,782	\$ -	\$ 6,782	\$ 6,782	\$ -	\$ 6,782
Employee Payroll Taxes (for Educational Program Positions only)	Social Security (6.20%)		\$75,682		\$75,682	\$ -	\$ 75,682	\$ 74,002	\$ 1,680	\$ 76,362	\$ 74,002	\$ 2,360	\$ 76,362
	Medicare (1.45%)		\$17,700		\$17,700	\$ -	\$ 17,700	\$ 17,307	\$ 393	\$ 17,697	\$ 17,307	\$ 390	\$ 17,697
	Unemployment (2.80%)		\$34,176		\$34,176	\$ -	\$ 34,176	\$ 33,479	\$ 697	\$ 34,176	\$ 33,479	\$ 697	\$ 34,176
	Health (0.50%)		\$9,103		\$9,103	\$ -	\$ 9,103	\$ 8,988	\$ 115	\$ 9,098	\$ 8,988	\$ 110	\$ 9,098
	SubTOTAL Educational Program Costs		\$1,764,698		\$1,764,698	\$ (115,248)	\$ 1,649,450	\$ 1,617,562	\$ 32,888	\$ 1,682,440	\$ 1,649,450	\$ 32,990	\$ 1,682,440
ADMINISTRATIVE REPORT AND REPORT COSTS	Director Salary	1.00	\$119,220	87.00%	\$119,220	3,562	\$ 122,782	\$ 119,208	\$ 3,574	\$ 122,782	\$ 119,208	\$ 3,574	\$ 122,782
	Director Benefits	1.00	\$14,504	87.00%	\$14,504	1,455	\$ 15,959	\$ 15,952	\$ 7	\$ 15,959	\$ 15,952	\$ 7	\$ 15,959
	Clinical Salary	1.00	\$27,600	87.00%	\$27,600	820	\$ 28,420	\$ 27,600	\$ 820	\$ 28,420	\$ 27,600	\$ 820	\$ 28,420
	Clinical Benefits	1.00	\$5,628	87.00%	\$5,628	-	\$ 5,628	\$ 4,702	\$ 926	\$ 5,628	\$ 4,702	\$ 926	\$ 5,628
	Clinical Salary	2.00	\$23,544	87.00%	\$23,544	284	\$ 23,828	\$ 23,187	\$ 641	\$ 23,828	\$ 23,187	\$ 641	\$ 23,828
	Clinical Benefits	2.00	\$5,028	87.00%	\$5,028	-	\$ 5,028	\$ 6,782	\$ -	\$ 5,028	\$ 6,782	\$ -	\$ 5,028
	Security Guard Salary		\$0		\$0	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Security Guard Benefits		\$0		\$0	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Social Security (6.20%)		\$11,662		\$11,662	\$ 290	\$ 11,952	\$ 11,662	\$ 290	\$ 11,952	\$ 11,662	\$ 290	\$ 11,952
	Medicare (1.45%)		\$2,727		\$2,727	\$ 68	\$ 2,795	\$ 2,795	\$ 68	\$ 2,795	\$ 2,795	\$ -	\$ 2,795
INDIRECT COSTS	Admin. Materials - Other Space Costs		\$294,710	87.00%	\$294,710	19,697	\$ 314,407	\$ 294,710	\$ 19,697	\$ 314,407	\$ 294,710	\$ 19,697	\$ 314,407
	Office Equipment - Food and Repair		\$12,400	88.00%	\$12,400	-	\$ 12,400	\$ 11,051	\$ 1,349	\$ 12,400	\$ 11,051	\$ 1,349	\$ 12,400
	Office Materials and Supplies		\$3,800	88.00%	\$3,800	0.00	\$ 3,800	\$ 3,800	\$ -	\$ 3,800	\$ 3,800	\$ -	\$ 3,800
	Food Related Paper Supplies		\$3,800	88.00%	\$3,800	-	\$ 3,800	\$ 3,800	\$ -	\$ 3,800	\$ 3,800	\$ -	\$ 3,800
	Utility Services		\$10,000	88.00%	\$10,000	-	\$ 10,000	\$ 9,000	\$ 1,000	\$ 10,000	\$ 9,000	\$ 1,000	\$ 10,000
	Food for Meetings		\$10,000	88.00%	\$10,000	-	\$ 10,000	\$ 9,000	\$ 1,000	\$ 10,000	\$ 9,000	\$ 1,000	\$ 10,000
	Utility Services - Maintenance/Repair		\$10,000	88.00%	\$10,000	-	\$ 10,000	\$ 9,000	\$ 1,000	\$ 10,000	\$ 9,000	\$ 1,000	\$ 10,000
	Telephone - Communication Services		\$10,000	88.00%	\$10,000	-	\$ 10,000	\$ 9,000	\$ 1,000	\$ 10,000	\$ 9,000	\$ 1,000	\$ 10,000
	Security		\$10,000	88.00%	\$10,000	-	\$ 10,000	\$ 9,000	\$ 1,000	\$ 10,000	\$ 9,000	\$ 1,000	\$ 10,000
	Insurance		\$10,000	88.00%	\$10,000	-	\$ 10,000	\$ 9,000	\$ 1,000	\$ 10,000	\$ 9,000	\$ 1,000	\$ 10,000
PROVIDER PROGRAM TOTALS	Accounting Fees		\$14,000	88.00%	\$14,000	40.00	\$ 14,040	\$ 14,040	\$ -	\$ 14,040	\$ 14,040	\$ -	\$ 14,040
	Payroll Preparation Fees		\$12,000	88.00%	\$12,000	-	\$ 12,000	\$ 10,800	\$ 1,200	\$ 12,000	\$ 10,800	\$ 1,200	\$ 12,000
	Advertising		\$1,000	88.00%	\$1,000	-	\$ 1,000	\$ 900	\$ 100	\$ 1,000	\$ 900	\$ 100	\$ 1,000
	Staff Transportation		\$0		\$0	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Profit of Administrative Staff 2.5% of Ed Costs		\$43,320	100.00%	\$43,320	-	\$ 43,320	\$ 43,320	\$ -	\$ 43,320	\$ 43,320	\$ -	\$ 43,320
	Subtotal of Above Administrative Support and Indirect Costs		\$714,944		\$714,944	\$ 112,028	\$ 826,972	\$ 850,670	\$ 3,692	\$ 854,362	\$ 826,972	\$ 27,390	\$ 854,362
Other Approved Budgeted Costs - must be Provided	Program Director (0.7)		\$7,000	77.00%	\$7,000	-	\$ 7,000	\$ 6,600	\$ 400	\$ 7,000	\$ 6,600	\$ 400	\$ 7,000
	Program Director Benefits		\$7,000	77.00%	\$7,000	-	\$ 7,000	\$ 6,600	\$ 400	\$ 7,000	\$ 6,600	\$ 400	\$ 7,000
	Program Director Payroll Taxes		\$3,282	77.00%	\$3,282	-	\$ 3,282	\$ 3,165	\$ 117	\$ 3,282	\$ 3,165	\$ 117	\$ 3,282
	SubTOTAL, Other Approved Budgeted Costs		\$17,282		\$17,282	\$ -	\$ 17,282	\$ 16,365	\$ 917	\$ 17,282	\$ 16,365	\$ 917	\$ 17,282
	Must include Indirect Planning Budget Worksheet by amount shown; then submit to district by 12/31/2012		\$0		\$0	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Cost		\$3,245,222		\$3,245,222	\$ -	\$ 3,245,222	\$ 3,218,563	\$ 26,659	\$ 3,275,181	\$ 3,245,222	\$ 29,959	\$ 3,275,181
	Per-Pupil Cost		\$14,141		\$14,141	-	\$ 14,141	\$ 13,980	\$ 161	\$ 14,141	\$ 13,980	\$ 161	\$ 14,141
	Total Budgeted Amount (provided by the district after a determination of indirect costs)		\$654,656		\$654,656	-	\$ 654,656	\$ 654,656	\$ -	\$ 654,656	\$ 654,656	\$ -	\$ 654,656
	District Adjusted Budgeted Costs - amounts withheld for items to be purchased by the district FOR DISTRICT USE ONLY		\$-24,000		\$-24,000	-	\$ -24,000	\$ -24,000	\$ -	\$ -24,000	\$ -24,000	\$ -	\$ -24,000
	Classroom Materials and Supplies		\$-19,600		\$-19,600	-	\$ -19,600	\$ -19,600	\$ -	\$ -19,600	\$ -19,600	\$ -	\$ -19,600
	Classroom Technology		\$2,511,722		\$2,511,722	-	\$ 2,511,722	\$ 2,511,722	\$ -	\$ 2,511,722	\$ 2,511,722	\$ -	\$ 2,511,722
	Total Cost Less District Adjustments		\$13,954		\$13,954	-	\$ 13,954	\$ 13,954	\$ -	\$ 13,954	\$ 13,954	\$ -	\$ 13,954
TOTAL	Amount Provider Actually Paid		\$ 2,310,592		\$ 2,310,592	-	\$ 2,310,592	\$ 2,310,592	\$ -	\$ 2,310,592	\$ 2,310,592	\$ -	\$ 2,310,592
	Auditor Approved Amount		\$ 2,480,094		\$ 2,480,094	-	\$ 2,480,094	\$ 2,480,094	\$ -	\$ 2,480,094	\$ 2,480,094	\$ -	\$ 2,480,094
	Amount Due to District		\$ 169,502		\$ 169,502	-	\$ 169,502	\$ 169,502	\$ -	\$ 169,502	\$ 169,502	\$ -	\$ 169,502
	Amount Due from District		\$ 44,228		\$ 44,228	-	\$ 44,228	\$ 44,228	\$ -	\$ 44,228	\$ 44,228	\$ -	\$ 44,228
	Amount Due to State		\$ 1,000,000		\$ 1,000,000	-	\$ 1,000,000	\$ 1,000,000	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -	\$ 1,000,000
	Amount Due from State		\$ 1,000,000		\$ 1,000,000	-	\$ 1,000,000	\$ 1,000,000	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -	\$ 1,000,000
	Amount Due to Local		\$ 1,000,000		\$ 1,000,000	-	\$ 1,000,000	\$ 1,000,000	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -	\$ 1,000,000
	Amount Due from Local		\$ 1,000,000		\$ 1,000,000	-	\$ 1,000,000	\$ 1,000,000	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -	\$ 1,000,000
	Amount Due to Federal		\$ 1,000,000		\$ 1,000,000	-	\$ 1,000,000	\$ 1,000,000	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -	\$ 1,000,000
	Amount Due from Federal		\$ 1,000,000		\$ 1,000,000	-	\$ 1,000,000	\$ 1,000,000	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -	\$ 1,000,000