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BOARD OF EDUCATION

RESOLUTION

**ACCEPTANCE OF OFAC REPORT ISSUED IN CASE #ECE-003-15
REGARDING THE EARLY CHILDHOOD PRESCHOOL EDUCATION PROGRAM PROVIDED
BY THE LEAGUERS INCORPORATED
AND ADOPTION OF DISTRICT CORRECTIVE ACTION PLAN**

WHEREAS, on or about September 21, 2016, the State of New Jersey Department of Education Office of Fiscal Accountability and Compliance (“OFAC”) issued a report in Case #ECE-003-15 of its findings and recommendations related to its review of the District’s financial records involving The Leaguers Incorporated from July 2014 to June 2015; and,

WHEREAS, the District has prepared a Corrective Action Plan for adoption by the Board of Education to enact the recommended practices set forth in the OFAC report; and,

WHEREAS, the Board of Educations is required by regulation (N.J.A.C. 6A:23A-5.6) to publicly review and discuss (1) the findings and recommendations contained in the OFAC report at a public meeting of the Board of Education, and (2) the Corrective Action Plan to be adopted by the Board of Education;

NOW, THEREFORE, BE IT RESOLVED that the Elizabeth Board of Education acknowledges receipt of the OFAC report issued regarding The Leaguers Incorporated (Case #ECE-003-15).

BE IT FURTHER RESOLVED that the Elizabeth Board of Education adopts the Corrective Action Plan to address the recommendations and findings that were set forth in the OFAC report, which shall be implemented by District personnel in accordance with the Corrective Action Plan.

BE IT FURTHER RESOLVED that a copy of the OFAC report and Corrective Action Plan shall be posted on the District’s website with the agenda and meeting minutes for the January 19, 2017 meeting.

BE IT FURTHER RESOLVED that a copy of the Corrective Action Plan and this resolution shall be forwarded to OFAC immediately in accordance with N.J.A.C. 6A:23A-5.6(c).

TRUE COPY APPROVED AND ADOPTED AT
THE ELIZABETH BOARD OF EDUCATION MEETING
HELD ON January 19, 2017



Harold E. Kennedy, Jr.
School Business Administrator/Board Secretary

**NEW JERSEY DEPARTMENT OF EDUCATION
OFFICE OF FISCAL ACCOUNTABILITY AND COMPLIANCE
EARLY CHILDHOOD PRESCHOOL EDUCATION FISCAL REVIEW RESPONSE
CORRECTIVE ACTION PLAN**

CAP# ECE-003-15

NAME OF SCHOOL DISTRICT Elizabeth Public Schools

COUNTY: Union

TYPE OF EXAMINATION: Early Childhood Preschool Education Program
Office of Fiscal Accountability and Compliance (OFAC)
Report of Examination (Date) September 21, 2016

OFAC Case # ECE-003-15

DATE OF BOARD MEETING: _____

PROVIDER CONTACT INFORMATION: PROVIDER The Leaguers Incorporated

DIRECTOR Veronica Ray

ADDRESS 1189 East Broad Street, Elizabeth, NJ 07203

TELEPHONE 973-643-0300

FAX 973-624-1265

FINDING/ RECOMMENDATION NUMBER	FINDING	CORRECTIVE ACTION	METHOD OF IMPLEMENTATION	INDIVIDUAL RESPONSIBLE FOR IMPLEMENTATION	COMPLETION DATE OF IMPLEMENTATION
1. DOE Preschool Education Program	Based on the results of the fiscal review, the OFAC determined the provider spent the approved budget totaling \$1,287,651.00 in NJDOE preschool education program funds. The district withheld \$66,024.00 from the June 2015 payment; therefore, 66,024.00 is payable to the provider.	In accordance with the contract section VII H (3) The provider will appropriately expend funds to meet the Element of High Quality Preschool Programs, N.J.A.C. 6A:13A for each category of goods and services in their district-approved budget planning document, including, but not limited to instructional staff positions, materials, supplies, and technology. Materials, supplies, and technology purchases must also meet the criteria set forth in the district's	The District will pay the provider the balance due of \$66,024.00.	Provider CFO Fiscal Specialist Comptroller	12/12/16

**NEW JERSEY DEPARTMENT OF EDUCATION
OFFICE OF FISCAL ACCOUNTABILITY AND COMPLIANCE
EARLY CHILDHOOD PRESCHOOL EDUCATION FISCAL REVIEW RESPONSE
CORRECTIVE ACTION PLAN**

CAP# ECE-003-15

		comprehensive preschool curriculum.			
2. The investigator detected accounting irregularities.	The quarterly expenditure report received from the provider did not reconcile to the quarterly expenditure report received from the district. In addition, the provider's submission and the district's review of the final quarterly expenditure report was not completed in a timely manner.	In accordance with the contract section VII H (2), Quarterly expenditure reports (quarters ending September 30, December 31, March 31, and June 30) shall be submitted to the District no later than: October 15, January 15, April 15, and June 30 respectively.	The District and Provider will ensure the final quarterly expenditure report is completed in a timely manner, agreed upon, signed, and maintained by both parties.	Provider CFO Fiscal Specialist	10/1/16
	The provider did not maintain a financial management system that provided timely, accurate, current, and complete disclosure of all financial	In accordance with the contract section III N (2), The Provider will enhance its current financial management system, in order to ensure timely, accurate, current, and complete disclosure of all financial activities related	The District will monitor the provider to ensure appropriate controls are maintained over financial transactions.	Provider Director Fiscal Specialist	10/1/16

**NEW JERSEY DEPARTMENT OF EDUCATION
OFFICE OF FISCAL ACCOUNTABILITY AND COMPLIANCE
EARLY CHILDHOOD PRESCHOOL EDUCATION FISCAL REVIEW RESPONSE
CORRECTIVE ACTION PLAN**

CAP# ECE-003-15

	<p>activities related to the NJDOE funded preschool education program. A review of the insurance line item revealed there were duplicate transactions reported on the quarterly expenditure report compared to the entries posted in the general ledger. In addition, a review of the supporting invoices revealed the vendor payments were not remitted in a timely manner.</p>	<p>to the DOE program.</p>	<p>The Provider will establish financial internal controls that will ensure vendor invoices are not duplicated, and vendor payments are disbursed timely.</p>	<p>Provider CFO Fiscal Specialist</p>	<p>10/1/16</p>
	<p>A sample review of the indirect cost line items on the quarterly expenditure report revealed a majority of the expenditures did not reconcile on a monthly or yearly basis to the entries posted in the general</p>	<p>In accordance with the contract section III N (4), The Provider will enhance its current financial management system, in order to maintain a general ledger and account reconciliation of all financial activities related to the Agreement.</p>	<p>The Provider will ensure the general ledger reconciles to the quarterly expenditure report; and ensure indirect costs are reported accurately on the quarterly expenditure report.</p>	<p>Provider CFO Fiscal Specialist</p>	<p>10/1/16</p>

**NEW JERSEY DEPARTMENT OF EDUCATION
OFFICE OF FISCAL ACCOUNTABILITY AND COMPLIANCE
EARLY CHILDHOOD PRESCHOOL EDUCATION FISCAL REVIEW RESPONSE
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CAP# ECE-003-15

	<p>ledger.</p> <p>Review of the salary line items revealed the salaries were not reported properly. The salaries of the teachers, teacher assistants, and floating teacher assistants were not reported accurately compared to the payroll registers.</p>	<p>In accordance with the contract section III N (1), The Provider will enhance its current financial management system, in order to ensure timely, accurate, and complete disclosure of all financial activities related to the DOE program.</p>	<p>The Provider will ensure the general ledger reconciles to the quarterly expenditure report; and ensure benefits, salaries, payroll taxes, administrative support and indirect costs are reported accurately on the quarterly expenditure report.</p>	<p>Provider CFO Fiscal Specialist</p>	<p>10/1/16</p>
	<p>One of the family workers worked three days in the provider's Elizabeth Public School's location and two days in the Irvington Public School's location; however, the provider did not allocate the salary expense between the two locations.</p>	<p>In accordance with the contract section III N (3), The Provider will enhance its current financial management system, in order to maintain a preschool accounting system of all financial activities related to the Agreement separate from other funding.</p>	<p>The Provider will establish internal controls to ensure benefits, salaries, payroll taxes, administrative support and indirect costs are reported accurately on the quarterly expenditure report.</p>	<p>Provider CFO Fiscal Specialist</p>	<p>10/1/16</p>

**NEW JERSEY DEPARTMENT OF EDUCATION
OFFICE OF FISCAL ACCOUNTABILITY AND COMPLIANCE
EARLY CHILDHOOD PRESCHOOL EDUCATION FISCAL REVIEW RESPONSE
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	<p>The salaries of the food worker and food worker assistant were incorrectly prorated for the NJDOE share at 42.42% rather than 30.79%.</p>	<p>In accordance with the contract section III N (2), The Provider will enhance its current financial management system to ensure expenditures are made in strict accordance with the Department's 2014-15 Private Provider Budget and Expenditure Guidance.</p>	<p>The Provider will establish internal controls to ensure benefits, salaries, payroll taxes, administrative support and indirect costs are reported accurately on the quarterly expenditure report</p>	<p>Provider CFO Fiscal Specialist</p>	<p>10/1/16</p>
	<p>A review of the benefit line items revealed the benefits were not reported properly. The part-time family workers' 10-month benefit expense was incorrectly prorated for the NJDOE share of the annual costs. In addition, one of the family workers worked three days in Elizabeth and two</p>	<p>In accordance with the contract section III N (3), The Provider will enhance its current financial management system, in order to maintain a preschool accounting system of all financial activities related to the Agreement separate from other funding.</p>	<p>The Provider will establish internal controls to ensure benefits, salaries, payroll taxes, administrative support and indirect costs are reported accurately on the quarterly expenditure report</p>	<p>Provider CFO Fiscal Specialist</p>	<p>10/1/16</p>

**NEW JERSEY DEPARTMENT OF EDUCATION
OFFICE OF FISCAL ACCOUNTABILITY AND COMPLIANCE
EARLY CHILDHOOD PRESCHOOL EDUCATION FISCAL REVIEW RESPONSE
CORRECTIVE ACTION PLAN**

CAP# ECE-003-15

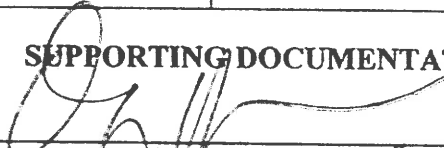
	<p>days in Irvington; however, 100 percent of the benefit expense was reported to Elizabeth rather than allocating the benefit expense between the two locations.</p> <p>The first quarter benefit expense for the food worker was not reported on the quarterly expenditure report.</p> <p>A review of the payroll tax line items revealed the provider did not take into consideration the threshold per calendar year for the</p>	<p>In accordance with the contract section III N (1), The Provider will enhance its current financial management system, in order to ensure timely, accurate, and complete disclosure of all financial activities related to the DOE program.</p> <p>In accordance with the contract section III N (1), The Provider will enhance its current financial management system, in order to ensure timely, accurate, and complete disclosure of all financial</p>	<p>The Provider will establish internal controls to ensure benefits, salaries, payroll taxes, administrative support and indirect costs are reported accurately on the quarterly expenditure report</p> <p>The Provider will establish internal controls to ensure benefits, salaries, payroll taxes, administrative support and indirect costs are reported</p>	<p>Provider CFO Fiscal Specialist</p> <p>Provider CFO Fiscal Specialist</p>	<p>10/1/16</p> <p>10/1/16</p>
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**NEW JERSEY DEPARTMENT OF EDUCATION
OFFICE OF FISCAL ACCOUNTABILITY AND COMPLIANCE
EARLY CHILDHOOD PRESCHOOL EDUCATION FISCAL REVIEW RESPONSE
CORRECTIVE ACTION PLAN**

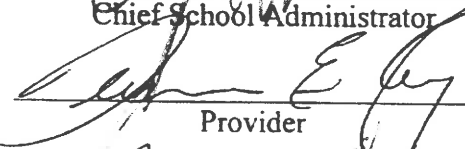
CAP# ECE-003-15

	unemployment and the disability payroll taxes.	activities related to the DOE program.	accurately on the quarterly expenditure report		
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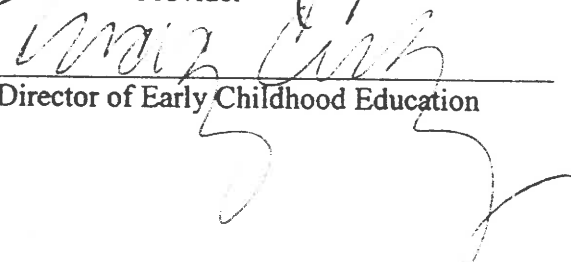
SUPPORTING DOCUMENTATION MUST BE SUBMITTED ALONG WITH THE CORRECTIVE ACTION PLAN



Chief School Administrator



Provider

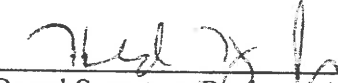


Director of Early Childhood Education

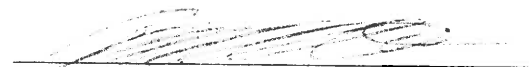
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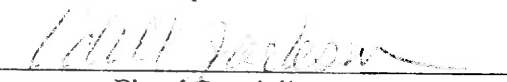
1/18/17
Date



Board Secretary/Business Administrator



Comptroller



Fiscal Specialist

1/19/17
Date

1/19/17
Date

1/19/17
Date



State of New Jersey

DEPARTMENT OF EDUCATION
PO Box 500
TRENTON, NJ 08625-0500


CHRIS CHRISTIE
Governor

KIM GUADAGNO
Lt. Governor

DAVID C. HESPE
Commissioner

September 21, 2016

TO: Ellen Wolock, Ed.D., Administrator
Division of Early Childhood Education

FROM: Robert J. Cicchino, Director 
Office of Fiscal Accountability and Compliance

SUBJECT: Elizabeth Public Schools
Early Childhood Preschool Education Program
The Leaguers, Incorporated
OFAC Case #ECE-003-15

The New Jersey Department of Education (NJDOE), Office of Fiscal Accountability and Compliance (OFAC), completed a fiscal review of the 2014-2015 preschool education program contract (the contract), budget and financial records of The Leaguers, Incorporated (the provider), a contracting preschool provider in the Elizabeth Public Schools (the district).

A copy of the report on this matter is attached for your review. The district, in collaboration with the provider, is required to submit a corrective action plan (CAP) to the OFAC, in conformance with the provisions of N.J.A.C. 6A:23A-5.6. A copy of the corrective action procedures and the CAP format will be sent to the district and the provider. The CAP format can be accessed on the NJDOE internet site by visiting <http://www.state.nj.us/education/ece/budget/cap/> or contacting the county liaison with the Division of Early Childhood Education.

If you have any questions, please contact Thomas C. Martin, Manager, Investigations Unit, at (609) 633-9615.

RJC/I:\ECE\Final ECE Reports\14-15 Reports\Fiscal Reveiws\ECE_003 15 The Leaguers Incorporated Final Report.doc
Attachment

Distribution

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STATE OF NEW JERSEY
DEPARTMENT OF EDUCATION
OFFICE OF FISCAL ACCOUNTABILITY AND COMPLIANCE

ELIZABETH PUBLIC SCHOOLS
EARLY CHILDHOOD PRESCHOOL EDUCATION PROGRAM

REPORT OF EXAMINATION

SEPTEMBER 2016

**NEW JERSEY DEPARTMENT OF EDUCATION
OFFICE OF FISCAL ACCOUNTABILITY AND COMPLIANCE**

**REPORT OF EXAMINATION - SEPTEMBER 2016
ELIZABETH PUBLIC SCHOOLS
EARLY CHILDHOOD PRESCHOOL EDUCATION PROGRAM**

EXECUTIVE SUMMARY

The New Jersey Department of Education (NJDOE), Office of Fiscal Accountability and Compliance (OFAC), completed a fiscal review of The Leaguers, Incorporated (the provider), a contracting preschool provider in the Elizabeth Public Schools (the district) for the NJDOE preschool education program. The fiscal review was conducted to ensure compliance with the terms of the 2014-2015 preschool education program contract (the contract). The fiscal review is not a comprehensive audit; it is a review of certain fiscal aspects of the preschool education program.

As a result of the fiscal review, the following deficiencies were noted:

1. The OFAC review determined the provider spent the approved budget totaling \$1,287,651.00. The district withheld \$66,024.00 from the June 2015 payment; therefore, \$66,024.00 is payable to the provider (see Exhibit A).
2. The investigator detected accounting irregularities.

DETAILED FINDINGS

The OFAC reviewed the budget, the financial records and a sample review of the supporting documentation for the contract period of July 1, 2014, through June 30, 2015. During the contract year, the funds were allocated to the provider and approved by the district. The actual costs reported were based on a six-hour and fifty-minute, 183-day comprehensive educational preschool program.

The fiscal review was conducted to determine whether or not:

- The childcare center had a current license.
- The provider maintained a current facility lease.
- The provider had a current independent audit performed.
- The provider filed federal and state tax returns.
- The provider maintained a financial management system that provided timely, accurate, current and complete disclosure of all financial activities related to the NJDOE preschool education program.
- The provider maintained the proper insurance as required by the contract.
- The provider submitted the proper documentation to support the sample review of the quarterly expenditure report.

The provider is a nonprofit childcare center located at 1189 East Broad Street, Elizabeth, New Jersey, and was budgeted to serve a total of 195 children funded by the NJDOE and Head Start (HS). The 2014-2015 approved budget totaled \$1,287,651.00.

During the fiscal review, the OFAC investigator worked collaboratively with the district and the provider to minimize the number of compliance findings.

Below is a summary of the remaining fiscal review findings:

1. NJDOE Preschool Education Program

The NJDOE funded the six-hour and fifty-minute educational component of the preschool education program, and the Department of Human Services funded the wrap-around program.

The director signed the quarterly expenditure report certifying it was accurate and complete with all of the supporting documentation. During the OFAC review, the provider submitted all of the requested supporting documentation with the final quarterly expenditure report.

Based on the results of the fiscal review, the OFAC determined the provider spent the approved budget totaling \$1,287,651.00 in NJDOE preschool education program funds. The district withheld \$66,024.00 from the June 2015 payment; therefore, \$66,024.00 is payable to the provider (see Exhibit A).

Recommendation:

The OFAC recommends the district pay the provider the funds totaling \$66,024.00 and review the issues below and make the necessary adjustments.

2. The investigator detected accounting irregularities

The investigator noted the following irregularities:

- The quarterly expenditure report received from the provider did not reconcile to the quarterly expenditure report received from the district. In addition, the provider's submission and the district's review of the final quarterly expenditure report was not completed in a timely manner.
- The provider did not maintain a financial management system that provided timely, accurate, current, and complete disclosure of all financial activities related to the NJDOE funded preschool education program.
 - A review of the insurance line item revealed there were duplicate transactions reported on the quarterly expenditure report compared to the entries posted in the general ledger. In

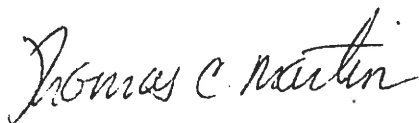
addition, a review of the supporting invoices revealed the vendor payments were not remitted in a timely manner.

- A sample review of the indirect cost line items on the quarterly expenditure report revealed a majority of the expenditures did not reconcile on a monthly or yearly basis to the entries posted in the general ledger.
- A review of the salary line items revealed the salaries were not reported properly.
 - The salaries of the teachers, teacher assistants and floating teacher assistants were not reported accurately compared to the payroll registers.
 - One of the family workers worked three days in the provider's Elizabeth Public Schools (Elizabeth) location and two days in the Irvington Public Schools (Irvington) location; however, the provider did not allocate the salary expense between the two locations.
 - The salaries of the food worker and food worker assistant were incorrectly prorated for the NJDOE/HS share at 42.42% rather than 30.79%.
- A review of the benefit line items revealed the benefits were not reported properly.
 - The part-time family workers' 10-month benefit expense was incorrectly prorated for the NJDOE share of the annual costs. In addition, one of the family workers worked three days in Elizabeth and two days in Irvington; however, 100 percent of the benefit expense was reported to Elizabeth rather than allocating the benefit expense between the two locations.
 - The first quarter benefit expense for the food worker was not reported on the quarterly expenditure report.
- A review of the payroll tax line items revealed the provider did not take into consideration the threshold per calendar year for the unemployment and the disability payroll taxes.

Recommendation:

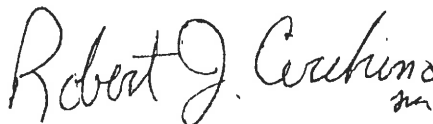
The OFAC recommends the provider enhance its current financial management system in order to ensure the accurate disclosure of all financial activities related to the NJDOE preschool education program. The district and the provider should ensure the final quarterly expenditure report is completed in a timely manner, agreed upon, signed and maintained by both parties. The provider should also ensure the general ledger reconciles to the quarterly expenditure report and establish a system to ensure the vendor payments are disbursed in a timely manner. In addition, the provider should ensure the salaries, the benefits, the payroll taxes, and the indirect costs are reported accurately.

Submitted by:



Thomas C. Martin, Manager
Investigations Unit

Approved by:



Robert J. Cicchino, Director
Office of Fiscal Accountability and Compliance

Special Investigator:

Dubravka Zivkovic

The Leaguers, Incorporated
2014 - 2015 Contract Year
Budget vs. Actual

EXPENSE	BUDGETED TOTAL COST	YTD TOTAL PER QUARTERLY EXPENDITURE REPORT	BUDGET MINUS YTD EXPENDITURES	YTD TOTAL ACCEPTED BY OFAC	BUDGET MINUS YTD ACCEPTED BY OFAC	VARIANCE AMOUNT DUE BACK
EDUCATIONAL PROGRAM COSTS						
Teacher Salary	\$ 426,775	\$ 432,128	\$ (5,353)	\$ 432,728	\$ (5,953)	\$ (5,953)
Teacher Assistant Salary	\$ 198,315	201,969	(3,654)	201,665	(3,350)	\$ (3,350)
Floating Teacher Assistant Salary	\$ 77,544	77,878	(134)	77,080	464	\$ 464
Teacher/Assistant Teacher Benefits	\$ 169,020	172,549	(3,529)	186,266	(17,246)	\$ (17,246)
Substitute Teacher Stipend	\$ 8,200	5,792	2,408	5,792	2,408	\$ 2,408
Substitute Assistant Teacher Stipend	\$ 6,922	6,922	-	10,596	(3,674)	\$ (3,674)
Classroom Materials and Supplies	\$ 4,160	3,105	1,055	3,105	1,055	\$ 1,055
Classroom Technology	\$ 1,339	1,339	-	1,339	-	\$ -
Field Trips w/ Transportation	\$ 3,900	3,900	-	3,900	-	\$ -
Family Worker Salary	\$ 40,235	34,634	5,601	31,634	8,601	\$ 8,601
Family Worker Benefits	\$ 6,030	6,836	(806)	6,108	(78)	\$ (78)
Food-Related Costs (CACFP participant, non-reimbursable costs)						
Food (for contracted preschool children only)	\$ -	-	-	-	-	\$ -
Food Worker Salary (cook)	\$ 7,663	7,663	-	5,622	2,041	\$ 2,041
Food Worker Benefits (cook)	\$ 1,150	1,159	(9)	1,536	(386)	\$ (386)
Assistant Food Worker Salary (asst. cook)	\$ 5,249	1,031	4,218	740	4,509	\$ 4,509
Assistant Food Worker Benefits (asst. cook)	\$ 1,150	-	1,150	-	1,150	\$ 1,150
Employer Payroll Taxes (For Educational Program Positions only)						
Social Security (8.20%)	\$ 49,312	47,577	1,735	47,483	1,829	\$ 1,829
Medicare (1.45%)	\$ 11,533	11,127	406	11,105	428	\$ 428
Unemployment (2.80%)	\$ 37,899	41,847	(3,948)	34,180	3,719	\$ 3,719
Disability (0.50%)	\$ 4,577	4,851	(274)	3,834	743	\$ 743
SUBTOTAL, Educational Program Costs	\$ 1,080,973	\$ 1,062,107	\$ (1,134)	\$ 1,064,713	\$ (3,740)	\$ (3,740)
ADMINISTRATIVE SUPPORT AND INDIRECT COSTS						
SUPPORT COSTS						
Director Salary	\$ 79,752	\$ 78,148	\$ 1,604	\$ 78,148	\$ 1,604	\$ 1,604
Director Benefits	\$ 3,338	6,982	(3,644)	6,982	(3,644)	\$ (3,644)
Clerical Salary	\$ 36,034	34,348	1,686	34,348	1,686	\$ 1,686
Clerical Benefits	\$ 281	221	40	221	40	\$ 40
Custodian Salary	\$ 1,647	80	1,567	-	1,547	\$ 1,647
Custodian Benefits	\$ 544	37	507	-	544	\$ 544
Security Guard Salary	\$ -	-	-	-	-	\$ -
Security Guard Benefits	\$ -	-	-	-	-	\$ -
Social Security (8.20%)	\$ 7,281	6,980	301	7,380	(79)	\$ (79)
Medicare (1.45%)	\$ 1,703	1,832	71	1,721	(18)	\$ (18)
Unemployment (2.80%)	\$ 7,288	5,355	1,933	4,418	2,870	\$ 2,870
Disability (0.50%)	\$ 587	618	(31)	503	84	\$ 84
INDIRECT COSTS						
Rent, Mortgage, Other Space Costs	\$ 34,513	34,513	-	34,513	-	\$ -
Office Equipment >\$2000 and Repair	\$ -	-	-	-	-	\$ -
Office Materials and Supplies	\$ -	-	-	-	-	\$ -
Food-Related Paper Supplies	\$ -	-	-	-	-	\$ -
Cleaning Supplies	\$ 824	408	416	408	416	\$ 416
Food for Meetings	\$ -	-	-	-	-	\$ -
Building/Grounds Maintenance/Repair	\$ 937	635	302	635	302	\$ 302
Utilities	\$ 11,802	13,879	(1,877)	13,879	(1,877)	\$ (1,877)
Telecommunications Services	\$ 953	1,470	(517)	1,470	(517)	\$ (517)
Security	\$ 21,735	21,281	454	21,282	453	\$ 453
Insurance	\$ 11,468	16,180	(4,892)	14,253	(2,785)	\$ (2,785)
Accounting Fees	\$ 2,324	1,204	1,120	1,204	1,120	\$ 1,120
Payroll Preparation Fees	\$ 3,687	1,793	1,894	1,793	1,894	\$ 1,894
Advertising	\$ -	-	-	-	-	\$ -
Staff Transportation	\$ -	-	-	-	-	\$ -
Profit, if Applicable (Max of 2.5% of Ed Costs)	\$ -	-	-	-	-	\$ -
Subtotal of Above Administrative Support and Indirect Costs	\$ 226,678	\$ 225,544	\$ 1,134	\$ 222,938	\$ 3,740	\$ 3,740
PROVIDER PROGRAM TOTALS						
Total Cost	\$ 1,287,651	\$ 1,287,651	\$ -	\$ 1,287,651	\$ -	\$ -
DISTRICT ADJUSTMENTS or Other Approved Budgeted Costs						
N/A	\$ -	-	-	-	-	\$ -
Total Cost after District Adjustments or Other Costs	\$ 1,287,651	\$ 1,287,651	\$ -	\$ 1,287,651	\$ -	\$ -
DISTRICT WITHHELD						\$ 68,024
OWED BACK TO THE PROVIDER						\$ (68,024)