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BOARD OF EDUCATION

RESOLUTION

**ACCEPTANCE OF OFAC REPORT ISSUED IN CASE #ECE-010-14
REGARDING THE EARLY CHILDHOOD PRESCHOOL EDUCATION PROGRAM
PROVIDED BY NEW HOPE MEMORIAL CHILDCARE CENTER (July 2009-June 2013)
AND ADOPTION OF DISTRICT CORRECTIVE ACTION PLAN**

WHEREAS, on or about October 14, 2015, the State of New Jersey Department of Education Office of Fiscal Accountability and Compliance (“OFAC”) issued a report in Case #ECE-010-14 of its findings and recommendations related to its review of the District’s financial records involving New Hope Memorial Childcare Center from July 2009 to June 2013; 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 New Hope Memorial Childcare Center (Case #ECE-010-14).

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 21, 2016 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 BOARD OF EDUCATION MEETING
HELD JANUARY 21, 2016



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

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

CAP# ECE-010-14

NAME OF SCHOOL DISTRICT Elizabeth Public Schools COUNTY: Union

TYPE OF EXAMINATION: Early Childhood Preschool Education Program
Office of Fiscal Accountability and Compliance (OFAC)
DATE OF BOARD MEETING: January 21, 2016 OFAC Case # ECE-010-14

PROVIDER CONTACT INFORMATION: PROVIDER New Hope Memorial Childcare Center DIRECTOR Amanda St. Ange
ADDRESS 889 East Jersey Street, Elizabeth, NJ 07201
TELEPHONE 908-352-0100 FAX 908-352-0150

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 identified \$151,306.00 in underspent DOE preschool education program funds. The district withheld \$28,693.00; therefore, \$122,613.00 remains payable to the district. In addition, the OFAC review revealed the provider has an ongoing balance, from July 2009 to June 2013, payable	In accordance with the contract section III N (1) the Provider enhance its current financial management system in order to ensure timely, accurate, current, and complete disclosure of all financial activities related to the DOE program.	The District will recover the remaining balance due of \$ 122,613.00. The Provider will develop an acceptable payment plan to submit to the district regarding the additional outstanding balance due to the district for the years 2009-2013 in the amount of \$295,065.00.	Provider Director Fiscal Specialist Comptroller	June 30, 2016

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

CAP# ECE-010-14

<p>2. The investigator noted evidence of financial difficulties and the provider's lack of fiscal controls.</p>	<p>to the district. As of June 2014, the balance due to the district was \$295,065.00, not including the underspent funds identified in the 2013-2014 contract year.</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, current, and complete disclosure of all financial activities related to the DOE program.</p>	<p>The District will monitor the provider to ensure appropriate controls are maintained over financial transactions.</p>	<p>Provider Director Fiscal Specialist</p>	<p>December 11, 2015</p>
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**NEW JERSEY DEPARTMENT OF EDUCATION
OFFICE OF FISCAL ACCOUNTABILITY AND COMPLIANCE
EARLY CHILDHOOD PRESCHOOL EDUCATION FISCAL REVIEW RESPONSE
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CAP# ECE-010-14

	<p>several fiscal years. These deficits were financed by deferring repayment of the amounts due to the grantor, Elizabeth Public Schools. As of June 30, 2014, the Organization owed the grantor \$ 295,065.00. Payments of certain other expenses (such as rent) were also in arrears." The auditor's report indicated the provider was negotiating a repayment plan for liquidating the outstanding amount with the district.</p> <p>A review of the invoices for the benefits, the rent, mortgage, and other space costs, and the utilities line items</p>	<p>In accordance with the contract section III N (2), The Provider will enhance its current financial management system, in order to ensure timely,</p>	<p>The District will monitor the provider to ensure appropriate controls are maintained over financial</p>	<p>Provider Director Fiscal Specialist</p>	<p>December 11, 2015</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-010-14

	<p>revealed numerous shut-off notices, carried-forward balances, and late fees posted on the invoices.</p> <p>A sample review of the cash disbursements journal for the period ended December 31, 2013, revealed numerous postings of returned item fees.</p>	<p>accurate, current, and complete disclosure of all financial activities related to the DOE program.</p> <p>The Provider will establish financial internal controls that will ensure insurance payments are uninterrupted, and vendor payments are disbursed timely.</p> <p>In accordance with the contract section III N (2), The Provider will enhance its current financial management system, in order to ensure expenditures are made in strict accordance with the Departments Private Provider Budget and Expenditure Guidance.</p>	<p>transactions.</p> <p>The Provider will ensure its cash liquidity and notify the District of any shortfall in cash.</p>	<p>Provider Director Fiscal Specialist</p>	<p>December 11, 2015</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-010-14

<p>3. The investigator detected accounting irregularities.</p>	<p>A review of the payroll registers compared to the quarterly expenditure report revealed the salaries for the substitute teachers, the food worker, and the director were not stated properly on the quarterly expenditure report.</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 Director Fiscal Specialist</p>	<p>December 15, 2015</p>
<p>The provider did not take into consideration the threshold for the unemployment and the disability payroll taxes.</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 the salaries, the benefits, the payroll taxes and administrative and indirect costs are reported accurately on the quarterly expenditure report.</p>	<p>Provider Director Fiscal Specialist</p>	<p>December 15, 2015</p>	

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


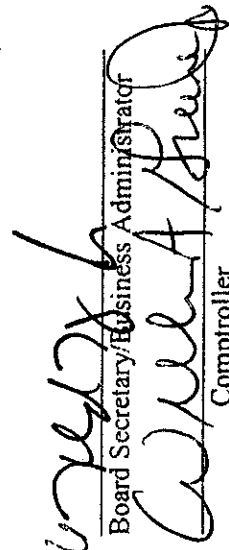

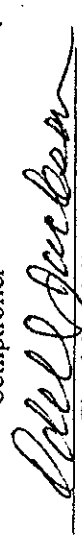
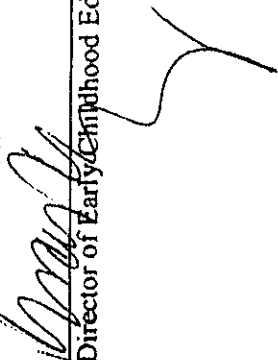
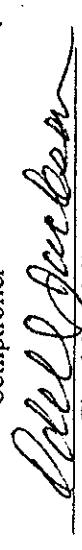
CAP# ECE-010-14

<p>A review of the rent, mortgage, and other space costs line item revealed the provider overstated the expenditures reported in the July and August 2013 as compared to the actual payments made and the entries posted on the general ledger.</p>	<p>In accordance with the contract section III N (6), The Provider will enhance its current financial management system, in order to ensure the timely completion of all financial requirements, and timely submission of all financial reports described in section VII of the Provider Pre-School Contract.</p>	<p>The Provider will ensure all expenditures reported on the quarterly expenditure report are supported by actual invoices, proof of payment, and submitted to the district with each quarterly submission in a timely manner.</p>	<p>Provider Director Fiscal Specialist</p>	<p>October 15, 2015</p>
<p>A sample review of the indirect cost line items on the quarterly expenditure report revealed the expenditures did not reconcile, on a quarterly or yearly basis, to the general ledger.</p>	<p>In accordance with the contract section III N (2), The Provider will enhance its current financial management system, in order to ensure expenditures are made in strict accordance with the Departments Private Provider Budget and Expenditure Guidance.</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 Director Fiscal Specialist</p>	<p>October 15, 2015</p>

NEW JERSEY DEPARTMENT OF EDUCATION
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SUPPORTING DOCUMENTATION MUST BE SUBMITTED ALONG WITH THE CORRECTIVE ACTION PLAN

 _____ Chief School Administrator	 _____ Board Secretary/Business Administrator	<u>1/21/16</u> Date	<u>1/21/2016</u> Date
 _____ Provider	 _____ Comptroller	<u>1/21/16</u> Date	<u>1/21/2016</u> Date
 _____ Director of Early Childhood Education	 _____ Fiscal Specialist	<u>1/21/16</u> Date	<u>1/21/16</u> 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

October 14, 2015

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
New Hope Memorial Childcare Center
OFAC Case #ECE-010-14

The Office of Fiscal Accountability and Compliance (OFAC) completed a fiscal review of the 2013-2014 preschool education program contract (the contract), budget and financial records of New Hope Memorial Childcare Center (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 Department of Education 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:AECE\Final ECE Reports\13-14 Reports\Frs\ECE_010_14 New Hope Memorial 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

OCTOBER 2015

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

**REPORT OF EXAMINATION - OCTOBER 2015
ELIZABETH PUBLIC SCHOOLS
EARLY CHILDHOOD PRESCHOOL EDUCATION PROGRAM**

EXECUTIVE SUMMARY

The Office of Fiscal Accountability and Compliance (OFAC) completed a fiscal review of New Hope Memorial Childcare Center (the provider), a contracting preschool provider in the Elizabeth Public Schools (the district) for the Department of Education (DOE) preschool education program. The fiscal review was conducted to ensure compliance with the terms of the 2013-2014 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 underspent the approved budget by a total of \$151,306.00. The district withheld \$28,693.00 in underspent funds; therefore, \$122,613.00 remains payable to the district (see Exhibit A). In addition, the OFAC review revealed the provider has an ongoing balance, from July 1, 2009 to June 30, 2013, payable to the district. As of June 30, 2014, the balance due to the district was \$295,065.00, not including the underspent funds identified in the 2013-2014 contract year (see Finding #2).
2. The investigator noted evidence of the provider's lack of fiscal controls.
3. 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, 2013, through June 30, 2014. 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 the federal and the 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 DOE 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 889 East Jersey Street, Elizabeth, New Jersey, and was budgeted to serve a total of 90 children funded by the DOE. In addition, the provider operates three non-DOE funded classrooms. The 2013-2014 approved budget totaled \$1,336,548.00.

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. DOE Preschool Education Program

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

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

Based on the results of the fiscal review, the OFAC identified \$151,306.00 in underspent DOE preschool education program funds. The district withheld \$28,693.00; therefore, \$122,613.00 remains payable to the district (see Exhibit A). In addition, the OFAC review revealed the provider has an ongoing balance, from July 1, 2009 to June 30, 2013, payable to the district. As of June 30, 2014, the balance due to the district was \$295,065.00, not including the underspent funds identified in the 2013-2014 contract year (see Finding #2).

Recommendation:

The OFAC recommends the district recover the underspent funds totaling \$122,613.00 and the balance due of \$295,065.00. The district should review the issues below and make the necessary adjustments.

2. The investigator noted evidence of the provider's lack of fiscal controls

The provider may be experiencing financial difficulties.

- As stated in the Independent Auditor's Report for the half year ended June 30, 2014, the auditor did not identify any deficiencies in the internal controls over financial reporting or compliance that were considered to be material weaknesses. However, as described in the financial statement findings, the auditor identified: "The Organization has incurred recurring deficits in the last several fiscal years. These deficits were financed by deferring repayment of

amounts due to the grantor, Elizabeth Public Schools. As of June 30, 2014, the Organization owed the grantor \$295,065. Payments of certain other expenses (such as rent) were also in arrears.”

Note 11 of the Independent Auditor’s Report – Due to Grantor

July 1, 2009 to June 30, 2010	\$ 80,549.00
July 1, 2010 to June 30, 2011	12,616.00
July 1, 2011 to June 30, 2012	89,974.00
July 1, 2012 to June 30, 2013	<u>111,926.00</u>
Total	\$295,065.00

The auditor’s report indicated the provider was negotiating a repayment plan for liquidating the outstanding amount with the district.

- A review of the invoices for the benefits, the rent, mortgage and other space costs, and the utilities line items revealed numerous shut-off notices, carried-forward balances and late fees posted on the invoices.
- A sample review of the cash disbursements journal for the period ended December 31, 2013, revealed numerous postings of returned item fees.

Recommendation:

The financial position of the provider’s DOE preschool education program should be determined as soon as possible. The OFAC recommends the provider establish sound fiscal controls and work with the district to determine an exception to the standard proration based on the lack of funds received from the DHS to ensure the DOE funds are managed appropriately. The provider should establish a complete general ledger system that can produce both financial statements and trial balances and ensure the vendor payments are disbursed timely.

3. The investigator detected accounting irregularities

The investigator noted the following irregularities:

- A review of the payroll registers compared to the quarterly expenditure report revealed the salaries for the substitute teachers, the food worker, and the director were not stated properly on the quarterly expenditure report.
- The provider did not take into consideration the threshold for the unemployment and the disability payroll taxes.

- A review of the rent, mortgage and other space costs line item revealed the provider overstated the expenditures reported in July and August 2013 as compared to the actual payments made and the entries posted in the general ledger.
- A sample review of the indirect cost line items revealed the quarterly expenditure report did not reconcile on a quarterly or yearly basis to the general ledger.


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 DOE preschool education program. The provider should ensure the salaries, the payroll taxes and the indirect costs are reported accurately on the quarterly expenditure report and reconcile to the general ledger.

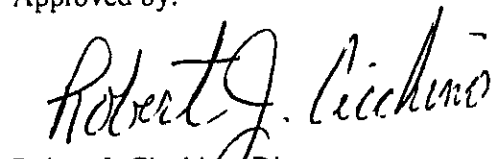
OBSERVATIONS

The provider did not maintain an accurate employee contract for the food worker position. The contract stated the position was a 12-month position when the food worker only worked for 10 months.

Submitted by:


Thomas C. Martin, Manager
Investigations Unit

Approved by:


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

Special Investigator:
Suzanne Fenske

New Hope Memorial Childcare Center
2013 - 2014 Fiscal 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	\$ 403,537	\$ 392,506	\$ 11,031	\$ 392,506	\$ 11,031	\$ 11,031
Teacher Assistant Salary	\$ 228,481	189,772	38,689	189,772	38,689	38,689
Floating Teacher Assistant Salary	\$ 37,771	37,771		37,771		
Teacher Assistant Teacher Benefits	\$ 142,857	137,017	5,840	137,017	5,840	5,840
Substitute Teacher Stipend	\$ 3,000	5,200	(2,200)	7,100	(4,100)	(4,100)
Substitute Assistant Teacher Stipend	\$ 3,150		3,150		3,150	3,150
Classroom Materials and Supplies	\$ 4,548		4,548		4,548	4,548
Classroom Technology	\$ 4,800		4,800		4,800	4,800
Field Trips w/ Transportation	\$ 6,750		6,750		6,750	6,750
Family Worker Salary	\$ 54,894	54,748	146	54,748	146	146
Family Worker Benefits	\$ 8,233	11,743	(3,510)	11,743	(3,510)	(3,510)
Food-Related Costs (CACFP participant, non-reimbursable costs)						
Food (for contracted preschool children only)	\$ 7,446	5,747	1,699	5,747	1,699	1,699
Food Worker Salary (cook)	\$ 14,822	13,045	1,777	13,710	(888)	(888)
Food Worker Benefits (cook)	\$ 3,281	36	3,225	36	3,225	3,225
Assistant Food Worker Salary (asst. cook)	\$ -					
Assistant Food Worker Benefits (asst. cook)	\$ -					
Employer Payroll Taxes (For Educational Program Positions only)						
Social Security (6.20%)	\$ 46,229	42,561	3,668	43,252	2,977	2,977
Medicare (1.45%)	\$ 10,812	9,954	858	10,115	697	697
Unemployment (2.80%)	\$ 20,878	18,451	2,427	15,705	5,173	5,173
Disability (0.50%)	\$ 3,728	2,713	1,015	2,210	1,518	1,518
SUBTOTAL, Educational Program Costs	\$ 1,004,977	\$ 921,264	\$ 83,713	\$ 923,432	\$ 81,545	\$ 81,545
ADMINISTRATIVE SUPPORT AND INDIRECT COSTS						
SUPPORT COSTS						
Director Salary	\$ 60,697	\$ 60,697	\$ -	\$ 61,136	\$ (439)	\$ (439)
Director Benefits	\$ 11,463	11,259	204	11,259	204	204
Clerical Salary	\$ 20,839	20,783	76	20,783	76	76
Clerical Benefits	\$ 4,585	7,535	(2,950)	7,535	(2,950)	(2,950)
Custodian Salary	\$ 15,064	14,920	144	14,920	144	144
Custodian Benefits	\$ 3,314	25	3,289	25	3,289	3,289
Security Guard Salary	\$ 15,408	15,288	140	15,288	140	140
Security Guard Benefits	\$ 3,390	27	3,363	27	3,363	3,363
Social Security (6.20%)	\$ 6,844	6,949	(5)	6,949	(5)	(5)
Medicare (1.45%)	\$ 1,624	1,625	(1)	1,625	(1)	(1)
Unemployment (2.80%)	\$ 3,136	2,784	372	2,859	277	277
Disability (0.50%)	\$ 580	408	154	396	164	164
INDIRECT COSTS						
Rent Mortgage Other Space Costs	\$ 87,389	64,674	22,715	59,964	7,425	7,425
Office Equipment > \$2000 and Repair	\$ 6,820	3,316	3,504	3,316	3,504	3,504
Office Materials and Supplies	\$ 4,871	854	4,017	854	4,017	4,017
Food-Related Paper Supplies	\$ 5,845	765	5,080	765	5,080	5,080
Cleaning Supplies	\$ 4,871	514	4,357	514	4,357	4,357
Food for Meetings	\$ 1,218	-	1,218	-	1,218	1,218
Building/Grounds Maintenance/Repair	\$ 9,742	2,069	7,673	2,069	7,673	7,673
Utilities	\$ 24,456	12,997	11,459	12,997	11,459	11,459
Telecommunications Services	\$ 6,820	1,626	5,194	1,626	5,194	5,194
Security	\$ 1,949	692	1,257	692	1,257	1,257
Insurance	\$ 24,456	17,443	7,013	17,443	7,013	7,013
Accounting Fees	\$ 31,664	17,506	14,158	17,506	14,158	14,158
Payroll Preparation Fees	\$ 7,307	1,302	6,005	1,302	6,005	6,005
Advertising	\$ -	-	-	-	-	-
Staff Transportation	\$ 3,237	-	3,237	-	3,237	3,237
Profit (if Applicable (Max of 2.5% of Ed Costs)	\$ -	-	-	-	-	-
Subtotal of Above Administrative Support and Indirect Costs	\$ 347,669	\$ 265,998	\$ 81,673	\$ 261,810	\$ 85,859	\$ 85,859
PROVIDER PROGRAM TOTALS						
Total Cost	\$ 1,352,646	\$ 1,187,260	\$ 165,386	\$ 1,185,242	\$ 167,404	\$ 167,404
DISTRICT ADJUSTMENTS or Other Approved Budgeted Costs						
Classroom Material & Supplies	\$ (4,548)	\$ -	\$ 4,548	\$ -	\$ (4,548)	\$ 4,548
Classroom Technology	\$ (4,800)	\$ -	\$ 4,800	\$ -	\$ (4,800)	\$ 4,800
Field Trips & Transportation	\$ (6,750)	\$ -	\$ 6,750	\$ -	\$ (6,750)	\$ 6,750
Total Cost after District Adjustments or Other Costs	\$ 1,336,548	\$ 1,187,260	\$ 149,288	\$ 1,185,242	\$ 151,306	\$ 151,306
						DISTRICT RECOVERED
						\$ (28,893)
						UNDERSPENT BY THE PROVIDER
						\$ 122,613