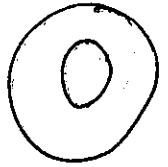


THREE VILLAGE CENTRAL SCHOOL DISTRICT
STONY BROOK, NEW YORK



BOARD OF EDUCATION AGENDA MATERIALS

DATE OF BOARD MEETING: January 17, 2018

DATE MATERIAL SUBMITTED: January 8, 2018

OFFICE OF ORIGIN: Business Services

CATEGORY OF ITEM: Action

TITLE: Claims Auditor's Report – October 2017 - November 2017

STAFF RECOMMENDATION:

Accept the Report

BACKGROUND - RATIONALE:

NOT AN OFFICIAL RECORD; SUBJECT TO CHANGE



November 30, 2017

The Board of Education
Three Village Central School District
Stony Brook, NY 11790

Board of Education:

During our claims audit procedures conducted during November 2017, we reviewed approximately 675 claims and have identified the items below that need to be reviewed. We have approved these claims for payment and release (except as noted below), as they were valid claims against the District. Although we noted the following instances during our review, the expenditures appear to be appropriate.

Findings:

1. There were 2 checks that were held because the District did not provide adequate backup in the claim packet. Check number 62155 was released when the appropriate backup was verified. Check number 62426 will be released when adequate backup is received.
2. There were 2 checks that included sales tax. Check number 62118 was held and then released when the vendor granted the District a credit in the amount of the sales tax. Check number 20533 was voided and will be reissued for the correct amount on a future warrant.

Other Matters:

1. We noted 3 claims where the purchase order was encumbered subsequent to the date of the invoice or service. While these confirming purchase orders provide evidence of expenditures, the real control is in ensuring that such purchases are approved before being committed to by the District. To ensure that budgetary limits are monitored, and expenditures are properly approved and obtained at the most appropriate price, all purchase orders, where practicable, should be generated prior to goods and services being ordered and received.
2. We noted 18 instance that contained invoices that were held for more than 90 days prior to payment based on the dates of our review. We recognize that invoices come from multiple departments within the District and understand that sometimes invoices are lost or misplaced, or there may be problems with the products purchased that may require the District to hold payments. Management has advised the departments to remit approved invoices in a timely manner.
3. We noted 2 instances where the purchase order was increased after the invoice date. We spoke to accounts payable to ensure that while the purchase orders were under-encumbered, there was enough money in the budget line for the expenditure. Even so,

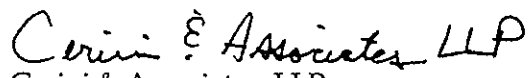
the increased amount is essentially confirming, as the Purchasing Agent did not authorize the excess amount.

4. We noted 1 instance where a purchase order was over-extended. The increased amount is essentially confirming, as the Purchasing Agent did not authorize the excess amount. Management has advised the departments of the appropriate purchasing procedures.

We understand the fiduciary duty of the Board of Education, as well as the role of the claims auditor in ensuring that all disbursements are valid and handled according to the provisions of the Education Law and the Board's policies and procedures.

Should you have any questions regarding anything included in our report, please do not hesitate to contact us at (631) 582-1600.

Sincerely,


Cerini & Associates, LLP
Claims Auditors

Visit Date	Check #	Check Date	Vendor / Payee Description	Department	PO #	PO Date	Original PO Amount	Invoice Date	Instance Amount	Instance	Action/Resolution
11/17/17	62426	11/17/17	Three Village Teachers Assoc.	North Country Administration	A18-00717	07/01/17	\$ 10,605.80	11/07/17	\$ 605.80	Insufficient Back-Up	Hold
11/03/17	62155	11/03/17	Suffolk Transportation, Corp.	HIPRA	A18-01597	08/08/17	\$ 5,000.00	09/30/17	\$ 661.70	Insufficient Back-Up	Released
11/03/17	62118	11/03/17	Candmember Services	Business Services	A18-02763	10/31/17	\$ 5,000.00	10/11/17	\$ 1,267.50	Sales Tax Included	Released
11/03/17	20533	11/03/17	Scrubs and Beyond, LLC.	Child Nutrition	C18-00031	08/10/17	\$ 10,000.00	8/12 9/26 10/4	\$ 15.15	Sales Tax Included	Voided
11/03/17	62146	11/03/17	School Specialty, Inc.	Setauket Elementary School	A18-02536	10/11/17	\$ 55.46	06/23/17	\$ 24.14	Confirming Purchase Order(s)	
11/03/17	62490	11/03/17	MAA Amer. Mathemat Competitions	Main Office	A18-02761	10/30/17	\$ 30.00	10/06/17	\$ 55.46	Confirming Purchase Order(s)	
11/03/17	62559	11/03/17	Heinemann	P.J. Cellinas JHS	A18-02787	11/03/17	\$ 557.00	11/02/17	\$ 30.00	Confirming Purchase Order(s)	
11/03/17	62130	11/03/17	Freix Scientific	Setauket Elementary School	A18-02781	11/03/17	\$ 10.75	05/11/17	\$ 10.75	Confirming Purchase Order(s)	
11/03/17	62131	11/03/17	Freix Scientific	Science 7-12	A18-00957	-	-	07/21/17	\$ 696.21	Invoices Over 90 Days	
11/03/17	62133	11/03/17	Henry Schein / Micro Bio-Medics	Science 7-12	A18-00952	-	-	07/24/17	Partial	Invoices Over 90 Days	
11/03/17	62144	11/03/17	Sax / School Specialty	Science 7-12	A18-00958	-	-	08/01/17	Partial	Invoices Over 90 Days	
11/03/17	62145	11/03/17	School Outfitters	Home & Careers	A18-01211	-	-	07/22/17	Partial	Invoices Over 90 Days	
11/03/17	62152	11/03/17	Staples Advantage	Science 7-12	A18-01201	-	-	07/22/17	Partial	Invoices Over 90 Days	
11/03/17	62187	11/03/17	Finn Scientific, Inc.	Social Studies 7-12	A18-01209	-	-	07/25/17	Partial	Invoices Over 90 Days	
11/03/17	62200	11/03/17	Kurtz Bros.	P.J. Cellinas JHS	A18-01323	-	-	07/26/17	Partial	Invoices Over 90 Days	
11/03/17	62204	11/03/17	Long Island Business News	Science 7-12	A18-01931	-	-	07/17/17	Partial	Invoices Over 90 Days	
11/03/17	62221	11/03/17	Pearson Education	Science 7-12	A18-00951	-	-	07/14/17	Whole	Invoices Over 90 Days	
11/03/17	62231	11/03/17	Sax / School Specialty	Science 7-12	A18-00956	-	-	07/26/17	Partial	Invoices Over 90 Days	
11/03/17	62246	11/03/17	Sargent Welch	Science 7-12	A18-01104	-	-	07/26/17	Partial	Invoices Over 90 Days	
11/03/17	62281	11/03/17	Nasco	Science 7-12	A18-01107	-	-	07/27/17	Whole	Invoices Over 90 Days	
11/03/17	62293	11/03/17	Sax / School Specialty	Science 7-12	A18-01135	-	-	07/05/17	Partial	Invoices Over 90 Days	
11/03/17	62316	11/03/17	Ward's Natural Science	Science 7-12	A18-01413	-	-	07/18/17	Partial	Invoices Over 90 Days	
11/03/17	62316	11/03/17	Ward's Natural Science	Science 7-12	A18-00742	-	-	Various in July	Whole	Invoices Over 90 Days	
11/03/17	62316	11/03/17	Ward's Natural Science	Science 7-12	A18-01155	-	-	Various in July	Whole	Invoices Over 90 Days	
11/03/17	62316	11/03/17	Ward's Natural Science	Science 7-12	A18-01191	-	-	Various in July	Whole	Invoices Over 90 Days	
11/03/17	62316	11/03/17	Ward's Natural Science	Science 7-12	A18-01195	-	-	Various in July	Whole	Invoices Over 90 Days	
11/03/17	62316	11/03/17	Ward's Natural Science	Science 7-12	A18-01197	-	-	Various in July	Whole	Invoices Over 90 Days	
11/03/17	62316	11/03/17	Ward's Natural Science	Science 7-12	A18-01204	-	-	Various in July	Whole	Invoices Over 90 Days	
11/03/17	62316	11/03/17	Ward's Natural Science	Science 7-12	A18-01205	-	-	Various in July	Whole	Invoices Over 90 Days	
11/03/17	62316	11/03/17	Ward's Natural Science	Science 7-12	A18-01377	-	-	Various in July	Whole	Invoices Over 90 Days	
11/03/17	62316	11/03/17	Ward's Natural Science	Science 7-12	A18-01158	-	-	Various in July	Whole	Invoices Over 90 Days	
11/03/17	62316	11/03/17	Ward's Natural Science	Science 7-12	A18-00959	-	-	Various in July	Whole	Invoices Over 90 Days	
11/03/17	62316	11/03/17	Ward's Natural Science	Science 7-12	A18-00969	-	-	Various in July	Whole	Invoices Over 90 Days	
11/03/17	62316	11/03/17	Ward's Natural Science	Science 7-12	A18-00973	-	-	Various in July	Whole	Invoices Over 90 Days	
11/03/17	62316	11/03/17	Ward's Natural Science	Science 7-12	A18-00899	-	-	Various in July	Whole	Invoices Over 90 Days	
11/03/17	62316	11/03/17	Ward's Natural Science	Science 7-12	A18-00948	-	-	Various in July	Whole	Invoices Over 90 Days	
11/03/17	62316	11/03/17	Ward's Natural Science	Science 7-12	A18-00954	-	-	Various in July	Whole	Invoices Over 90 Days	
11/03/17	62316	11/03/17	Ward's Natural Science	Science 7-12	A18-00964	-	-	Various in July	Whole	Invoices Over 90 Days	
11/03/17	62316	11/03/17	Ward's Natural Science	Science 7-12	A18-00971	-	-	Various in July	Whole	Invoices Over 90 Days	
11/03/17	62316	11/03/17	Ward's Natural Science	Science 7-12	A18-01196	-	-	Various in July	Whole	Invoices Over 90 Days	
11/03/17	62316	11/03/17	Ward's Natural Science	Science 7-12	A18-01206	-	-	Various in July	Whole	Invoices Over 90 Days	
11/03/17	62316	11/03/17	Ward's Natural Science	Science 7-12	A18-00953	-	-	Various in July	Whole	Invoices Over 90 Days	
11/03/17	62316	11/03/17	Ward's Natural Science	Science 7-12	A18-00960	-	-	Various in July	Whole	Invoices Over 90 Days	
11/03/17	62316	11/03/17	Ward's Natural Science	Science 7-12	A18-00963	-	-	Various in July	Whole	Invoices Over 90 Days	
11/03/17	62316	11/03/17	Ward's Natural Science	Science 7-12	A18-00970	-	-	Various in July	Whole	Invoices Over 90 Days	

Three Village CSD
Instance Schedule
November 2017

Visit Date	Check #	Check Date	Vendor/Payee Description	Department	PO #	PO Date	Original PO Amount	Invoice Date	Instance Amount	Instance	Action/Resolution
11/17/17	62416	11/17/17	School Specialty	Three Village UFSD	Various	-	-	Various July - August 2017	Whole	Invoices Over 90 Days	
11/17/17	62470	11/17/17	Henry Schein / Nitro Bio-Medics	Sauknet Elementary School	A18-00510 A18-00518	-	-	07/18/17 08/10/17	Whole	Invoices Over 90 Days	
11/17/17	62519	11/17/17	Simplex Grinnell, LP.	Three Village UFSD	A18-00637	-	-	07/25/17	Partial	Invoices Over 90 Days	
11/17/17	62386	11/17/17	Hert Rentals, Inc.	Sauknet Elementary School	A18-02480	10/05/17	\$ 145.00	10/17/17	\$ 260.00	PO Increased After Invoice Date	
11/17/17	62504	11/17/17	Pro-Ed, Inc.	Arrowhead Elementary School	A18-02222	09/20/17	\$ 67.55	09/29/17	\$ 22.65	PO Increased After Invoice Date	
11/17/17	62576	11/17/17	Exper-Tiss Gymnastics For All, LLC.	Ward Melville	A18-01806	08/22/17	\$ 6,360.00	11/09/17	\$ 360.00	PO Over-Extended	
	1								\$ 360.00		



Three Village CSD
Warrant Summary
November 3, 2017

The following claims on warrants listed below have been duly audited and ordered paid by Cerini & Associates, LLP (C&A).

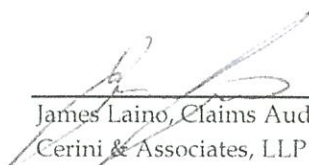
Warrant Number	Warrant Date	Fund	Beg Check Number	End Check Number	Number of Claims on Warrant	Approved Number of Claims	Approved Amount
100	11/3/2017	A	62109	62159	51	49	\$ 317,147.83 *
105	11/3/2017	A	62160	62249	90	90	\$ 199,996.53
103	11/3/2017	A	62250	62318	69	69	\$ 159,276.87
104	11/3/2017	A	62319	62349	31	31	\$ 21,255.05
108	11/3/2017	C	20520	20536	17	16	\$ 53,548.56 **
109	11/3/2017	C	20537	20537	1	1	\$ 7,335.16
107	11/3/2017	F	10209	10211	3	3	\$ 24,561.62
106	11/3/2017	H	5147	5149	3	3	\$ 1,781,545.69
99	11/3/2017	I	15223	15224	2	2	\$ 11,782.50
97	10/27/2017	T&A	10550	10562	13	13	\$ 91,646.61
102	11/3/2017	T&A	10563	10563	1	1	\$ 492.96
97	10/27/2017	T&A		Wires	36	36	\$ 1,783,733.96
				Totals	317	314	\$ 4,452,323.34

* Excludes check 62118 and 62155, which were held by C&A.

** Excludes check 20533, which was voided by C&A.

The detailed documentation supporting the claims listed above has been reviewed and approved by the Claims Auditor and the payment of each certified claim verified that it was charged to the proper fund.

The aforementioned function was performed by representatives of Cerini & Associates, LLP as certified below.


James Laino, Claims Auditor
Cerini & Associates, LLP



Three Village CSD
Warrant Summary
November 17, 2017

The following claims on warrants listed below have been duly audited and ordered paid by Cerini & Associates, LLP (C&A).

Warrant Number	Warrant Date	Fund	Beg Check Number	End Check Number	Number of Claims on Warrant	Approved Number of Claims	Approved Amount
112	11/9/2017	A	62350	62350	1	1	\$ 954.00
118	11/17/2017	A	62351	62431	81	80	\$ 156,121.28 *
120	11/17/2017	A	62432	62550	119	119	\$ 209,385.53
117	11/17/2017	A	62551	62573	23	23	\$ 830,970.52
119	11/17/2017	A	62574	62629	56	56	\$ 22,466.61
98	10/31/2017	A		Wires	12	12	\$ 330,857.95
121	11/17/2017	C	20538	20546	9	9	\$ 42,551.42
113	11/17/2017	F	10212	10212	1	1	\$ 23.73
116	11/17/2017	H	5150	5156	7	7	\$ 548,739.85
115	11/17/2017	T	15225	15231	7	7	\$ 7,326.77
111	11/9/2017	T&A	10564	10574	11	11	\$ 26,723.11
114	11/17/2017	T&A	10575	10575	1	1	\$ 36.78
111	11/9/2017	T&A		Wires	30	30	\$ 1,670,150.80
				Totals	358	357	\$ 3,846,308.35

* Excludes check 62426, which was held by C&A.

The detailed documentation supporting the claims listed above has been reviewed and approved by the Claims Auditor and the payment of each certified claim verified that it was charged to the proper fund.

The aforementioned function was performed by representatives of Cerini & Associates, LLP as certified below.

Chris Maher, Claims Auditor
Cerini & Associates, LLP



October 31, 2017

The Board of Education
Three Village Central School District
Stony Brook, NY 11790

Board of Education:

During our claims audit procedures conducted during October 2017, we reviewed approximately 671 claims and have identified the items below that need to be reviewed. We have approved these claims for payment and release (except as noted below), as they were valid claims against the District. Although we noted the following instances during our review, the expenditures appear to be appropriate.

Findings:

1. There was 1 check that included sales tax. As this is a vendor the District uses regularly, the District will deduct the overpayment from the next payment to the vendor.

Other Matters:

1. We noted 16 claims where the purchase order was encumbered subsequent to the date of the invoice or service. While these confirming purchase orders provide evidence of expenditures, the real control is in ensuring that such purchases are approved before being committed to by the District. To ensure that budgetary limits are monitored, and expenditures are properly approved and obtained at the most appropriate price, all purchase orders, where practicable, should be generated prior to goods and services being ordered and received.
2. We noted 7 instance that contained invoices that were held for more than 90 days prior to payment based on the dates of our review. We recognize that invoices come from multiple departments within the District and understand that sometimes invoices are lost or misplaced, or there may be problems with the products purchased that may require the District to hold payments. Management has advised the departments to remit approved invoices in a timely manner.
3. We noted 1 instance where the purchase order was increased after the invoice date. We spoke to accounts payable to ensure that while the purchase orders were under-encumbered, there was enough money in the budget line for the expenditure. Even so, the increased amount is essentially confirming, as the Purchasing Agent did not authorize the excess amount.

We understand the fiduciary duty of the Board of Education, as well as the role of the claims auditor in ensuring that all disbursements are valid and handled according to the provisions of the Education Law and the Board's policies and procedures.

Should you have any questions regarding anything included in our report, please do not hesitate to contact us at (631) 582-1600.

Sincerely,

Cerini & Associates LLP

Cerini & Associates, LLP

Claims Auditors

Three Village CSD
Instance Schedule
October 2017

Visit Date	Check #	Check Date	Vendor / Payee Description	Department	PO #	PO Date	Original PO Amount	Invoice Date	Instance Amount	Instance	Action/Resolution
10/20/17	61850	10/20/17	Amazon Capital Services, Inc.	Minnesauke Elementary School	A18-01865	08/25/17	\$ 122.29	09/26/17	\$ 3.22	Sales Tax Included	Adjustment will be made on next check
Total	1								\$ 3.22		
10/06/17	61625	10/06/17	Linda Hanlon	North Country Admin	A18-02072	09/14/17	\$ 300.00	08/16/17	\$ 300.00	Confirming Purchase Order(s)	
10/06/17	61667	10/06/17	Canilina Biological Supply, Co.	Main Office	A18-02590	09/22/17	\$ 99.00	05/15/17	\$ 99.00	Confirming Purchase Order(s)	
10/06/17	61623	10/06/17	Fitness Resource of NY, LLC.	HPERA	A18-02434	10/03/17	\$ 150.00	03/28/17	\$ 150.00	Confirming Purchase Order(s)	
10/06/17	61679	10/06/17	Heinemann	Main Office	A18-02404	09/28/17	\$ 341.00	02/16/17	\$ 341.00	Confirming Purchase Order(s)	
10/06/17	61689	10/06/17	Nasco	Main Office	A18-02284	09/21/17	\$ 36.45	05/23/17	\$ 36.45	Confirming Purchase Order(s)	
10/06/17	61692	10/06/17	Port Jefferson Sporting Goods	HPERA	A18-02207	09/20/17	\$ 1,230.49	04/20/17	\$ 1,230.49	Confirming Purchase Order(s)	
10/06/17	61698	10/06/17	Scholastic	Main Office	A18-02401	09/28/17	\$ 271.28	07/14/17	\$ 271.28	Confirming Purchase Order(s)	
10/06/17	61714	10/06/17	VWR Sargent Welch	Science 7-12	A18-02283	09/21/17	\$ 18.90	06/06/17	\$ 18.90	Confirming Purchase Order(s)	
10/06/17	61726	10/06/17	Beat By Beat Press	Main Office	A18-02085	09/14/17	\$ 299.00	09/11/17	\$ 299.00	Confirming Purchase Order(s)	
10/06/17	61767	10/06/17	Maxim Network	Technology	A18-01271	09/20/17	\$ 492.00	07/01/17	\$ 3,300.00	Confirming Purchase Order(s)	
10/06/17	61783	10/06/17	Pine Ridge Golf Club	HPERA	A18-02223	09/21/17	\$ 500.00	09/12/17	\$ 165.00	Confirming Purchase Order(s)	
10/06/17	61795	10/06/17	Scholastic	Main Office	A18-02354	09/26/17	\$ 692.50	08/15/17	\$ 692.50	Confirming Purchase Order(s)	
10/20/17	61933	10/20/17	W.B. Mason, Co., Inc.	Three Village UFSD	A18-02438	10/03/17	\$ 29.95	05/23/17	\$ 29.92	Confirming Purchase Order(s)	
10/20/17	61996	10/20/17	T&T Baldwin Automotive, Inc.	Three Village UFSD	A18-00506	07/01/17	\$ 40,000.00	11/19/16	\$ 4,028.15	Confirming Purchase Order(s)	
10/20/17	62004	10/20/17	A Plus All Subject Tutoring	Three Village UFSD	A18-02489	10/06/17	\$ 10,000.00	09/29/17	\$ 1,170.00	Confirming Purchase Order(s)	
10/20/17	62044	10/20/17	Scholastic	Minnesauke Elementary School	A18-02476	10/05/17	\$ 405.35	Various in September 2017	\$ 272.25	Confirming Purchase Order(s)	
Total	16								\$ 12,403.94		
10/06/17	61632	10/06/17	Macmillan Holdings, LLC.	Educational Services	A18-00674	-	-	07/05/17	Whole	Invoices Over 90 Days	
10/20/17	61857	10/20/17	BSN Sports, LLC.	R.C. Murphy	A18-00028	-	-	07/07/17	Partial	Invoices Over 90 Days	
10/20/17	61868	10/20/17	EAI Education/Eric Armin, Inc.	Setauket Elementary School	A18-01124	-	-	07/06/17	Whole	Invoices Over 90 Days	
10/20/17	61879	10/20/17	Harris School Solutions	North Country Admin	A17-01848	-	-	07/19/17	Partial	Invoices Over 90 Days	
10/20/17	61880	10/20/17	Heinemann	Arrowhead Elementary School	A17-04528	-	-	06/27/17	Partial	Invoices Over 90 Days	
10/20/17	61973	10/20/17	Nasco	Setauket Elementary School	A18-01121	-	-	05/18/17	Whole	Invoices Over 90 Days	
10/20/17	61983	10/20/17	Really Good Stuff	Arrowhead Elementary School	A18-01012	-	-	06/06/17	Whole	Invoices Over 90 Days	
Total	7								Partial	Invoices Over 90 Days	
10/06/17	61592	10/06/17	Allstate Sign And Plaque, Corp.	Maintenance & Operations	A18-00462	07/01/17	\$ 3,923.10	09/26/17	\$ 822.90	PO increased After Invoice Date	
Total	1								\$ 822.90		



**Three Village CSD
Warrant Summary
October 6, 2017**

The following claims on warrants listed below have been duly audited and ordered paid by Cerini & Associates, LLP (C&A).

Warrant Number	Warrant Date	Fund	Beg Check Number	End Check Number	Number of Claims on Warrant	Approved Number of Claims	Approved Amount
72	9/26/2017	A	61584	61584	1	1	\$ 3,714.00
73	9/28/2017	A	61585	61585	1	1	\$ 1,037.76
75	10/2/2017	A	61586	61586	1	1	\$ 464,982.84
83	10/4/2017	A	61587	61587	1	1	\$ 127.97
78	10/6/2017	A	61588	61653	66	66	\$ 637,382.19
79	10/6/2017	A	61654	61719	66	65	\$ 227,401.18 *
82	10/6/2017	A	61720	61823	104	104	\$ 350,868.25
83	10/6/2017	A	61824	61847	24	24	\$ 5,095.68
75	9/26/2017	A		Wires	9	9	\$ 284,307.62
77	9/1/2017	A		Wires	2	2	\$ 2,265,529.24
84	10/6/2017	C	20507	20516	10	10	\$ 21,629.99
81	10/6/2017	F	10190	10202	13	13	\$ 210,508.97
80	10/6/2017	H	5139	5144	6	6	\$ 1,746,354.37
85	10/6/2017	T	15217	15218	2	1	\$ 75.00 **
86	10/6/2017	T	15219	15219	1	1	\$ 3,360.00
74	9/29/2017	T&A	10526	10539	14	13	\$ 87,117.49 ***
74	9/29/2017	T&A		Wires	34	34	\$ 1,760,143.65
				Totals	355	352	\$ 8,069,636.20


* Excludes check 61669, which was voided by the District.

** Excludes check 15218, which was voided by the District.

*** Excludes check 10537, which was voided by the District.

The detailed documentation supporting the claims listed above has been reviewed and approved by the Claims Auditor and the payment of each certified claim verified that it was charged to the proper fund.

The aforementioned function was performed by representatives of Cerini & Associates, LLP as certified below.


 James Laine, Claims Auditor
 Cerini & Associates, LLP




**Three Village CSD
Warrant Summary
October 20, 2017**

The following claims on warrants listed below have been duly audited and ordered paid by Cerini & Associates, LLP (C&A).

Warrant Number	Warrant Date	Fund	Beg Check Number	End Check Number	Number of Claims on Warrant	Approved Number of Claims	Approved Amount
88	10/20/2017	A	61848	61935	88	88	\$ 1,099,466.53
90	10/20/2017	A	61936	62003	68	68	\$ 158,607.43
91	10/20/2017	A	62004	62058	55	55	\$ 173,871.25
93	10/20/2017	A	62059	62106	48	48	\$ 7,237.52
95	10/20/2017	A	62107	62107	1	1	\$ 2,272.97
76	10/2/2017	A		Wires	2	2	\$ 2,270,142.58
94	10/20/2017	C	20517	20519	3	3	\$ 11,395.92
92	10/20/2017	F	10203	10208	6	6	\$ 88,352.15
89	10/20/2017	H	5145	5146	2	2	\$ 410,077.00
96	10/20/2017	T	15220	15222	3	3	\$ 2,187.50
87	10/13/2017	T&A	10540	10549	10	10	\$ 25,072.15
87	10/13/2017	T&A		Wires	30	30	\$ 1,657,917.45
				Totals	316	316	\$ 5,906,600.45

The detailed documentation supporting the claims listed above has been reviewed and approved by the Claims Auditor and the payment of each certified claim verified that it was charged to the proper fund.

The aforementioned function was performed by representatives of Cerini & Associates, LLP as certified below.


 Chris Maher, Claims Auditor
 Cerini & Associates, LLP