

THREE VILLAGE CENTRAL SCHOOL DISTRICT
STONY BROOK, NEW YORK



BOARD OF EDUCATION AGENDA MATERIALS

DATE OF BOARD MEETING: December 12, 2018

DATE SUBMITTED: December 7, 2018

OFFICE OF ORIGIN: Business Services

CATEGORY OF ITEM: Action

TITLE: CLAIMS AUDITOR'S REPORT – JULY THROUGH OCTOBER 2018

Staff Recommendation:

Accept the Report

Background-Rationale:

NOT AN OFFICIAL RECORD; SUBJECT TO CHANGE



CERINI

ASSOCIATES LLP

CERTIFIED PUBLIC ACCOUNTANTS

July 31, 2018

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

Board of Education:

During our claims audit procedures conducted in July 2018, we reviewed approximately 486 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 was held because the District did not provide adequate backup in the claim packet. Check number 67568 was released when the appropriate backup was verified.

Other Matters:

1. We noted 3 instances 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.
2. 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

Cerini & Associates, LLP
Claims Auditors



**Three Village CSD
Warrant Summary
July 13, 2018**

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
2	7/5/2018	A	67495	67495	1	1	\$ 5,650.00
4	7/5/2018	A	67496	67496	1	1	\$ 500.00
5	7/13/2018	A	67497	67523	27	27	\$ 118,593.97
9	7/13/2018	A	67524	67639	116	115	\$ 1,197,303.69 *
12	7/13/2018	A	67640	67668	29	29	\$ 7,086.93
11	7/13/2018	A	67669	67696	28	28	\$ 206,814.02
13	7/13/2018	C	20707	20717	11	11	\$ 44,285.86
V001	7/9/2018	F	10244	10244	1	1	\$ (1,300.00)
10	7/13/2018	F	10245	10246	2	2	\$ 4,568.00
7	7/13/2018	H	5204	5204	1	1	\$ 10,385.00
8	7/13/2018	OT	15404	15405	2	2	\$ 1,518.18
3	7/6/2018	T&A	10759	10762	4	4	\$ 7,083.96
				Wires	4	4	\$ 174,043.15
				Totals	227	226	\$ 1,776,532.76

* Excludes check 67568, 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.

Cerini & Associates, LLP

Claims Auditor

Cerini & Associates, LLP



**Three Village CSD
Warrant Summary
July 27, 2018**

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
14	7/17/2018	A	67697	67697	1	1	\$ 1,115.20
15	7/26/2018	A	67698	67698	1	1	\$ 2,491.98
17	7/27/2018	A	67701	67708	8	8	\$ 2,184.23
18	7/27/2018	A	67709	67712	4	4	\$ 14,184.50
19	7/27/2018	A	67796	67796	1	1	\$ 555,679.59
24	7/27/2018	A	67797	67873	77	77	\$ 370,972.73
25	7/27/2018	A	67699	67700	2	2	\$ 573,713.13
			67713	67778	66	66	
			67874	67874	1	1	
26	7/27/2018	A	67779	67795	17	17	\$ 4,863.91
27	7/27/2018	C	20718	20751	34	34	\$ 93,335.85
20	7/27/2018	F	10247	10253	7	7	\$ 20,623.18
21	7/27/2018	H	5205	5208	4	4	\$ 1,020,223.07
23	7/27/2018	OT	15406	15406	1	1	\$ 605.65
22	7/27/2018	T&A	10769	10769	1	1	\$ 544.18
16	7/20/2018	T&A	10763	10768	6	6	\$ 12,771.76
				wires	28	28	\$ 561,341.66
				Totals	259	259	\$ 3,234,650.62

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.

Cerini & Associates LLP

Claims Auditor

Cerini & Associates, LLP

Reilly, Kerry

From: Lalia, Lori
Sent: Friday, August 31, 2018 12:28 PM
To: Reilly, Kerry
Cc: DeCarolis, Sherri
Subject: RE: July Report to the Board

Hi Kerry,

We agree with the findings.

Check #67568 was a payment for a student evaluation. Back up was requested, and received. Check was approved, and released.

Thank you,

Lori Lalia
Three Village Central School District
Accounts Payable
(631) 730-4070
FAX - (631) 730-4083

From: Reilly, Kerry
Sent: Friday, August 31, 2018 10:59 AM
To: Lalia, Lori <lalia@3villagescd.k12.ny.us>; Governale, Christine <cgovernale@3villagescd.k12.ny.us>
Subject: FW: July Report to the Board

Hi,

Please see the attached claims audit report for July. Please let me know if there are any changes necessary.

Thank you
Kerry

From: Meghan Gee <mgee@ceriniandassociates.com>
Sent: Friday, August 31, 2018 10:48 AM
To: Castaldo, Patricia <pcastald@3villagescd.k12.ny.us>; Reilly, Kerry <kreilly@3villagescd.k12.ny.us>
Cc: Shari Diamond <sdiamond@ceriniandassociates.com>; Nicholle Mezier <nmezier@ceriniandassociates.com>; Gianni Fazio <gfazio@ceriniandassociates.com>
Subject: July Report to the Board

Good Morning,

Attached is the claims audit report for the month of July for Three Village CSD. Kindly review the report and let us know if you have any questions or changes.

If approved, please forward the report to Jeffrey Carlson at your earliest convenience.

Regards,

August 31, 2018

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



Board of Education:

During our claims audit procedures conducted in August 2018, we reviewed approximately 472 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: None noted.

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 1 instance that contained an invoice that we 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.

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
August 31, 2018

Visit Date	Fund	Check #	Vendor/Payee Description	Department	PO #	PO Date	Original PO Amount	Invoice Date	Instance Amount	Instance	Action/Resolution
08/10/18	A	20732	American Classic	Three Village UFSD	C19-00023	07/23/18	-	06/06/18	\$ 48.15	Confirming Purchase Order(s)	
08/10/18	A	68020	Hudl	Ward Melville HS	A19-01602	07/30/18	-	07/24/18	\$ 6,099.00	Confirming Purchase Order(s)	
08/24/18	A	68131	NASSIP	Main Office	A19-01609	08/01/18	-	04/04/18	\$ 95.00	Confirming Purchase Order(s)	
Total		3							\$ 6,242.15		
08/24/18	A	68113	Full Caspoo LLC	North Country Admin	A18-00475	-	-	01/25/17	Whole	Invoices Over 90 Days	
Total		1									



**Three Village CSD
Warrant Summary
August 10, 2018**

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
28	7/31/2018	A	67875	67875	1	1	\$ 2,005.00
39	8/10/2018	A	67877	67898	22	22	\$ 20,266.87
			68084	68084	1	1	
32	8/10/2018	A	67899	67975	77	77	\$ 341,316.67
37	8/10/2018	A	67976	68079	104	104	\$ 251,405.11
33	8/10/2018	A	68080	68080	1	1	\$ 95,739.21
36	8/10/2018	A	68081	68083	3	3	\$ 1,300.00
40	8/10/2018	A	68085	68086	2	2	\$ 4,356.25
38	8/10/2018	C	20752	20765	14	14	\$ 10,722.18
34	8/10/2018	F	10254	10264	11	11	\$ 20,786.95
35	8/10/2018	H	5209	5210	2	2	\$ 1,375,743.74
31	8/3/2018	T&A	10770	10774	5	5	\$ 10,017.98
				Wires	28	28	\$ 416,964.07
				Totals	271	271	\$ 2,550,624.03

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.

Cerini & Associates, LLP

Claims Auditor

Cerini & Associates, LLP



**Three Village CSD
Warrant Summary
August 24, 2018**

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
46	8/24/2018	A	68087	68153	67	67	\$ 351,962.96
49	8/24/2018	A	68154	68231	78	78	\$ 184,164.30
47	8/24/2018	A	68232	68237	6	6	\$ 988.31
52	8/24/2018	C	20766	20774	9	9	\$ 4,495.47
48	8/24/2018	H	5211	5212	2	2	\$ 778,305.55
50	8/24/2018	F	10265	10275	11	11	\$ 40,707.08
44	8/17/2018	T&A	10775	10778	4	4	\$ 429,587.94
				Wires	23	23	
51	8/24/2018	T&A	10779	10779	1	1	\$ 544.18
				Totals	201	201	\$ 1,790,755.79

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.

Cerini & Associates, LLP

Claims Auditor

Cerini & Associates, LLP

September 30, 2018

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



Board of Education:

During our claims audit procedures conducted during September 2018, we reviewed approximately 519 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. We noted 1 check which was processed for the incorrect check amount. The error resulted in an underpayment to the vendor. Rather than voiding the check, the District issued an additional check for the difference.

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 1 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
Instance Schedule
September 2018

Visit Date	Fund	Check #	Vendor/Payee Description	Department	PO #	PO Date	Original PO Amount	Invoice Date	Instance Amount	Instance	Action/Resolution
09/07/18	A	68338	Hoffmann	Scout Elton School	A19-07896	08/14/18	\$ 21,000.00	08/27/18	\$ (18,900.00)	Incorrect Check Amount	Adjustment will be made on next check
Total		1							\$ (18,900.00)		
09/12/18	A	68578	Millburn Mills	North Country Admin	A19-02171	09/04/18	-	08/28/18	\$ 1,224.99	Confirming Purchase Order(s)	
09/21/18	A	68596	Reilly Good Stuff, LLC	Arrowhead Elementary	A19-00219	07/01/18	-	05/22/18	\$ 51.94	Confirming Purchase Order(s)	
09/21/18	OT	75407	Sensory Lighting & Sound	W.S. Mount Elementary	OT19-00006	08/17/18	-	06/04/18	\$ 1,862.90	Confirming Purchase Order(s)	
Total		3							\$ 3,442.83		
09/07/18	A	68337	Johnson Controls Fire Protection LP	Maintenance & Operations	A19-00401	-	-	06/06/18	Partial	Invoices Over 90 Days	
Total		1									
09/21/18	A	10287	Family Residence & Essential	North Country Admin	F19-00010	07/02/18	\$ 10,000.00	Various July - August 2018	\$ 16,400.00	PO increased After Invoice Date	
Total		1							\$ 16,400.00		



**Three Village CSD
Warrant Summary
September 7, 2018**

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
53	9/1/2018	A	68238	68238	1	1	\$ 32.34
58	9/7/2018	A	68239	68305	67	67	\$ 211,822.19
60	9/7/2018	A	68306	68387	82	82	\$ 233,223.37
62	9/7/2018	A	68388	68405	18	18	\$ 45,451.56
63	9/7/2018	A	68406	68406	1	1	\$ 18,900.00
61	9/7/2018	C	20775	20783	9	9	\$ 22,091.15
59	9/7/2018	F	10276	10281	6	6	\$ 8,254.00
57	9/7/2018	H	5213	5213	1	1	\$ 43,353.00
54	8/31/2018	T&A	10780	10784	5	5	\$ 8,033.25
				Wires	28	28	\$ 401,606.53
				Totals	218	218	\$ 992,767.39

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.

Cerini & Associates, LLP

Claims Auditor
Cerini & Associates, LLP



**Three Village CSD
Warrant Summary
September 21, 2018**

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
67	09/20/18	A	68407	68407	1	1	\$ 1,100.00
72	09/21/18	A	68408	68499	92	92	\$ 314,994.39
71	09/21/18	A	68500	68521	22	22	\$ 1,827.84
73	09/21/18	A	68522	68636	115	115	\$ 456,045.36
74	09/21/18	F	10282	10301	20	20	\$ 335,116.39
70	09/21/18	H	5214	5218	5	5	\$ 479,960.76
68	09/21/18	OT	15407	15407	1	1	\$ 1,862.90
75	09/21/18	OT	15408	15409	2	2	\$ 3,016.00
64	09/14/18	T&A	10785	10793	9	9	\$ 25,104.11
				Wires	33	33	\$ 1,671,268.95
69	09/21/18	T&A	10794	10794	1	1	\$ 523.64
				Totals	301	301	\$ 3,290,820.34

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.

Cerini & Associates LLP

Claims Auditor
Cerini & Associates, LLP

October 31, 2018

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



Board of Education:

During our claims audit procedures conducted during October 2018, we reviewed approximately 609 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 68687 was released when the appropriate backup was verified. Check number 68936 will be released when adequate back up is received.

Other Matters:

1. We noted 4 claims, 1 signed by the District, where the purchase order was encumbered subsequent to the date of the invoice or service. Those claims that are discovered by the District represent issues that have been handled by the District prior to the claims audit review. 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 5 instances 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.

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 2018

Visit Date	Fund	Check #	Vendor/Payee Description	Department	PO #	PO Date	Original PO Amount	Invoice Date	Instance Amount	Instance	Action/Resolution
10/19/18	A	68936	NYSD	Mimesaule Elem School	A19-02873	08/22/18	\$ 65.00	09/30/18	\$ 65.00	Insufficient Back-Up	Held
10/05/18	A	68687	Suffolk Transportation Corp.	Transportation	A19-01520	07/23/18	\$ 4,600,000.00	09/07/18	\$ 434,966.63	Insufficient Back-Up	Released
Total	2								\$ 435,031.63		
10/19/18	A	68932	Monsword/Parent	Ward Melville HS	A19-02778	10/15/18	-	06/24/18	\$ 2,500.00	Confirming Purchase Order(s)	
10/19/18	A	68951	School Specialty	North Country Admin Center	A19-02659	10/04/18	-	09/27/18	\$ 180.56	Confirming Purchase Order(s)	
10/19/18	A	69052	Leslie's Poolmart, Inc.	Ward Melville HS Athletics	A19-02657	10/04/18	-	Various 05/09/2018 - 08/24/2018	\$ 4,964.62	Confirming Purchase Order(s)	
Total	3								\$ 7,645.18		
10/05/18	A	68689	The Printery LLC	North Country Admin.	A19-02620	10/03/18	-	05/07/18	\$ 268.60	Confirming Purchase Order(s) - Signed	
Total	1								\$ 268.60		
10/05/18	A	68645	CDIV Government	North Country Admin.	A18-04888	-	-	06/06/18	Partial	Invoices Over 90 Days	
10/05/18	A	68790	Peapod	Ward Melville HS	A19-00661	-	-	06/28/18	Whole	Invoices Over 90 Days	
10/05/18	A	68800	All American Sports Corp. Riddell	Ward Melville HS	A19-00407	-	-	06/18/18	Whole	Invoices Over 90 Days	
10/19/18	A	68895	Custom Computer Specialists	North Country Admin Center	A18-04889	-	-	06/14/18	Partial	Invoices Over 90 Days	
10/19/18	A	68913	Copier Sport	Arrowhead Elm School	A19-00966	-	-	07/17/18	Partial	Invoices Over 90 Days	
Total	5										



**Three Village CSD
Warrant Summary
October 5, 2018**

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
78	10/05/18	A	68637	68703	67	66	\$ 597,544.49
81	10/05/18	A	68704	68824	121	121	\$ 311,275.46
82	10/05/18	A	68825	68872	48	48	\$ 34,596.48
86	10/05/18	A	68873	68873	1	1	\$ 228,636.36
84	10/05/18	C	20784	20795	12	12	\$ 83,247.66
80	10/05/18	F	10302	10309	8	8	\$ 74,693.76
79	10/05/18	H	5219	5221	3	3	\$ 218,426.39
76	09/25/18	OT	15410	15410	1	1	\$ 60.00
83	10/05/18	OT	15411	15412	2	2	\$ 1,209.38
77	09/28/18	T&A	10795	10806	12	12	\$ 100,775.70
				Wires	40	40	\$ 1,732,040.06
				Totals	315	314	\$ 3,382,505.74

* Excludes check 68687, 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.

Cerini & Associates, LLP

Claims Auditor

Cerini & Associates, LLP



**Three Village CSD
Warrant Summary
October 19, 2018**

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
93	10/19/18	A	68874	68970	97	96	\$ 652,769.64 *
97	10/19/18	A	68971	69003	33	33	\$ 26,714.85
95	10/19/18	A	69004	69105	102	102	\$ 294,484.23
91	10/19/18	A	69106	69106	1	1	\$ 684,925.51
94	10/19/18	C	20796	20801	6	6	\$ 20,646.67
96	10/19/18	F	10310	10315	6	6	\$ 45,453.28
89	10/19/18	OT	15413	15414	2	2	\$ 1,375.68
88	10/12/18	T&A	10807	10815	9	9	\$ 26,434.03
				Wires	34	34	\$ 1,620,854.08
87	10/11/18	T&A	10816	10816	1	1	\$ 348.00
90	10/19/18	T&A	10817	10819	3	3	\$ 5,871.58
				Totals	294	293	\$ 3,379,877.55

* Excludes check 68936, 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.

Cerini & Associates, LLP

Claims Auditor

Cerini & Associates, LLP