

THREE VILLAGE CENTRAL SCHOOL DISTRICT
STONY BROOK, NEW YORK

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BOARD OF EDUCATION AGENDA MATERIALS

DATE OF BOARD MEETING: December 9, 2020

DATE SUBMITTED: December 4, 2020

OFFICE OF ORIGIN: Business Services

CATEGORY OF ITEM: Action

TITLE: CLAIMS AUDITOR'S REPORT – JULY THROUGH SEPTEMBER 2020

Staff Recommendation:

Accept the Report

Background-Rationale:

NOT AN OFFICIAL RECORD; SUBJECT TO CHANGE

July 31, 2020

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



Board of Education:

During our claims audit procedures conducted in July 2020, we reviewed approximately 1778 claims, including 676 Medicare claims, which total \$18,373,774.65; and have identified the items below that need to be reviewed. We have approved these claims for payment and release, 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 5 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 12 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.
3. We noted 2 instances, which were signed, where the purchase order was increased after the invoice date. 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
 July 2020

Vial	Date	Fund	Check #	Vendor / Terms Description	Department	PO #	PO Date	Original PO Amount	Invoice / Service Date	Instance Amount	Payables / Service Date	Actual/Resolution
07/02/20	A	7968		Nathan Jones	Ward Melville High School	A20-00518	03/09/20	-	12/06/19	\$	873.11	Confirming Purchase Order(s)
07/02/20	A	7974		Colony Board	Ward Melville High School	A20-00770	06/24/20	-	06/29/20	\$	109,480.00	Confirming Purchase Order(s)
07/02/20	A	7976		Connell Corp. Ex. Suffolk	Schofield Elementary School	A20-00701	05/20/20	-	05/17/20	\$	62.00	Confirming Purchase Order(s)
07/02/20	A	7980		Arrowhead Technology	North Country Admin Center	A20-00666	05/01/20	-	04/27/20	\$	266.10	Confirming Purchase Order(s)
07/02/20	A	7980		NTSBA	North Country Admin Center	A20-00666	05/01/20	-	04/27/20	\$	266.10	Confirming Purchase Order(s)
07/02/20	C	2133		ITM Provisions, Co.	North Country Admin Center	C20-00019	-	-	January & February 2020	\$	313,244.21	Invoice(s) Over 90 Days
07/02/20	C	2135		Michael Foods, Inc.	North Country Admin Center	C20-00031	-	-	02/20/20	Whole		Invoice(s) Over 90 Days
07/02/20	C	2138		Rich Products Corp.	North Country Admin Center	C20-00033	-	-	February & March 2020	Whole		Invoice(s) Over 90 Days
07/02/20	C	2138		Tyson Foods, Inc.	North Country Admin Center	C20-00030	-	-	January & February 2020	Whole		Invoice(s) Over 90 Days
07/02/20	A	7960		Laura Knudson	North Country Admin Center	A20-00667	-	-	02/11/20	Whole		Invoice(s) Over 90 Days
07/02/20	A	7964		Laura Finnell	North Country Admin Center	A20-00661	-	-	02/12/20	Whole		Invoice(s) Over 90 Days
07/02/20	A	7967		Calig Spizze	North Country Admin Center	A20-00663	-	-	02/11/20	Whole		Invoice(s) Over 90 Days
07/02/20	A	7900		Kerrin Welch-Poliva	North Country Admin Center	A20-00662	-	-	03/06/20	Whole		Invoice(s) Over 90 Days
07/02/20	A	7972		BSN Sports, LLC.	Ward Melville High School	A20-01133	-	-	03/03/20	Whole		Invoice(s) Over 90 Days
07/02/20	A	7972		BSN Sports, LLC.	Ward Melville High School	A20-01133	-	-	December 2019 - March 2020	Partial		Invoice(s) Over 90 Days
07/02/20	A	80134		Autism Corp.	Ward Melville High School	A20-01131	-	-	February & April 2020	Whole		Invoice(s) Over 90 Days
07/02/20	A	80149		CSDNET, Inc.	Ward Melville High School	A20-01631	-	-	02/25/20	Whole		Invoice(s) Over 90 Days
07/02/20	A	80174		Islam Home Care Agency	Pupil Personnel Services	A20-03329	-	-	02/25/20	Whole		Invoice(s) Over 90 Days
07/02/20	A	7980		Jennifer Chinitelli	Ward Melville High School	A20-03348	-	-	02/21/20	Whole		Invoice(s) Over 90 Days
07/02/20	A	7980		Jennifer Chinitelli	Ward Melville High School	A20-03792	01/07/20	\$	350.00	\$	131.30	PO Increased After Invoice Date - Signed
07/02/20	A	7980		Laura Williams	Ward Melville High School	A20-04076	01/30/20	\$	1,420.25	\$	210.01	PO Increased After Invoice Date - Signed
Total			2							\$	371.31	



Three Village CSD
Warrant Summary
July 2, 2020

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
292	06/30/20	A	78986	78999	14	14	\$ 1,975.54
283	06/26/20	A (Med)	79665	79669	5	5	
285	06/30/20	A	79000	79664	665	665	\$ 1,138,762.08
286	06/30/20	A	79670	79671	2	2	\$ 1,669,751.97
287	06/30/20	A	79672	79672	1	1	\$ 5.00
290	06/30/20	A	79673	79673	1	1	\$ 159.00
293	06/30/20	A	79674	79682	9	9	\$ 1,089.00
295	06/30/20	A	79683	79701	19	19	\$ 7,510.75
298	06/30/20	A	79702	79703	2	2	\$ 407.00
V283	07/01/20	A	79704	79887	184	183	\$ 2,785,652.29 *
V000	06/25/20	A (Med)		Void	1	1	\$ (1,280.10) **
297	06/30/20	C		Voids	11	11	\$ (4,277.35) ***
296	06/30/20	F	21339	21352	14	14	\$ 14,309.34
294	06/30/20	H	10584	10599	16	16	\$ 245,672.64
284	06/30/20	OT	6040	6040	1	1	\$ 43,650.48
291	07/02/20	OT	15577	15706	130	130	\$ 16,501.11
281	06/19/20	T&A	15707	15708	2	2	\$ 110.52
282	06/26/20	T&A	11270	11273	4	4	\$ 6,605,255.92
				Wires	27	27	
289	06/30/20	T&A	11274	11279	6	6	\$ 310,256.37
				Wires	10	10	
288	06/30/20	TE	11280	11280	1	1	\$ 537.54
			2126	2138	13	13	\$ 7,500.00
				Totals	1,138	1,137	\$ 12,843,549.10

* Excludes check 79747, which was voided by the District.

** Represents check 79197, which was voided by the District.

*** Represents checks 66104, 66308, 66514, 67452, 67581, 67600, 68135, 68865, 68978, 70470, and 71244, which were 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.

Cerini & Associates, LLP

Claims Auditor

Cerini & Associates, LLP

Connected
goals
success



CERINI
ASSOCIATES, LLP
CERTIFIED PUBLIC ACCOUNTANTS

**Three Village CSD
Warrant Summary
July 17, 2020**

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
299	06/30/20	A	79888	79888	1	1	\$ 2,925.00
6	07/17/20	A	79889	79898	10	10	\$ 1,761.56
5	07/17/20	A	79899	79958	60	60	\$ 2,830.73
9	07/17/20	A	79959	80003	45	45	\$ 2,457.51
10	07/17/20	A	80004	80017	14	14	\$ 3,879.90
11	07/17/20	A	80018	80021	4	4	\$ 2,075.00
12	07/17/20	A	80022	80023	2	2	\$ 1,239,292.66
13	07/17/20	A	80024	80049	26	26	\$ 1,061,521.29
18	07/17/20	A	80050	80121	72	71	\$ 253,705.32 *
17	07/17/20	A	80122	80122	1	1	\$ 2,157.30
V010	07/16/20	A		Void	1	1	\$ (344.99) **
16	07/17/20	C	21353	21354	2	2	\$ 2,415.24
7	07/17/20	F	10600	10601	2	2	\$ 13,930.44
2	07/08/20	H	6041	6041	1	1	\$ 347,793.12
15	07/17/20	H	6042	6044	3	3	\$ 141,329.71
8	07/17/20	OT	15709	15716	8	8	\$ 1,162.00
14	07/17/20	OT	15717	15717	1	1	\$ 105.60
3	07/10/20	T&A	11281	11283	3	3	\$ 312,423.42
				Wires	6	6	
				Totals	262	261	\$ 3,391,420.81

* Excludes check 80108, which was voided by the District.

** Represents check 80009, 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.

Cerini & Associates, LLP

Claims Auditor

Cerini & Associates, LLP



Three Village CSD
Warrant Summary
July 31, 2020

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
23	07/31/20	A	80123	80124	2	2	\$ 1,775.80
31	07/31/20	A	80125	80230	107	107	\$ 600,940.03
			80443	80443			
28	07/31/20	A	80231	80435	205	205	\$ 5,851.00
30	07/31/20	A	80436	80441	6	6	\$ 1,265.94
29	07/31/20	A	80442	80442	1	1	\$ 540,161.02
32	07/31/20	A	80444	80444	1	1	\$ 277.42
34	07/31/20	A	80445	80446	2	2	\$ 86,162.52
35	07/31/20	A	80447	80459	13	13	\$ 1,552.50
V283	07/30/20	A		Voids	2	2	\$ (1,590.60) *
26	07/31/20	F	10602	10603	2	2	\$ 4,313.00
27	07/21/20	H	6045	6045	1	1	\$ 13,769.50
22	07/24/20	T&A	11284	11287	4	4	\$ 878,894.17
				Wires	29	29	
24	07/30/20	T&A	11288	11288	1	1	\$ 537.54
33	07/31/20	T&A	11289	11289	1	1	\$ 3,894.90
25	07/17/20	TE	2139	2139	1	1	\$ 1,000.00
Totals					378	378	\$ 2,138,804.74

* Represents checks 79397 and 79614, which were 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.

Cerini & Associates LLP
Claims Auditor
Cerini & Associates, LLP

August 31, 2020

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



Board of Education:

During our claims audit procedures conducted in August 2020, we reviewed approximately 376 claims, which total \$2,204,559.22, 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 80479 was released when the appropriate backup was verified.
2. There was 1 check that was noted due to an incorrect check amount. As this is a vendor the District uses regularly, the District will deduct the overpayment from the next payment to the vendor.
3. There was 1 check that was voided because the District misspelled the vendor's name. This check was reissued with the correct spelling.

Other Matters:

1. We noted 7 claims, 2 signed by the District, where the purchase orders were 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.

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 CSID
 Invoice Schedule
 August 2020

Visit Date	Fund	Check #	Vendor / Payee Description	Department	PO #	PO Date	Original PO Amount	Invoice / Service Date	Invoice Amount	Invoice	Action/Resolution
08/14/20	A	80179	Byrne & Son Irrigation, Inc.	Maint & Oper	A31-00764	07/07/20	25,000.00	07/13/20	\$ 1,317.50	Additional Back-Up Requested	Released
Total		1						07/16/20	\$ 1,317.50		
08/14/20	C	21335	Cream-O-Land Dairy LLC	Child Nutrition	C21-00001	07/31/20	-	07/13/20	\$ 633	Invoice Check Amount	Released
08/28/20	A	80617	Levi Calaburo						\$ 633	Invoice Check Amount	Released
Total		1							\$ 633	Invoice Check Amount	Released
08/14/20	A	80165	Creative Voice Development	North Country Admin Center	A31-01560	07/28/20	-	06/24/20	\$ 822.25	Invoice Vendor	Voided
08/14/20	A	80316	Safety Quest Limited	Business Services	A30-01774	06/30/20	-	12/31/19	\$ 25.00	Confirming Purchase Order(s)	
08/14/20	A	80577	Finance Resource of NY, LLC	Human	A30-03168	11/25/19	-	08/30/19	\$ 3,325.00	Confirming Purchase Order(s)	
08/28/20	A	80650	Gold Rush Time Systems	Ward Melville High School	A31-01600	06/10/20	-	02/07/20	\$ 1,380.00	Confirming Purchase Order(s)	
08/28/20	A	80744	Young Equipment Solutions, Inc.	Main Office	A31-01608	06/11/20	-	05/07/19	\$ 880.00	Confirming Purchase Order(s)	
Total		5							\$ 822.25	Confirming Purchase Order(s)	
08/28/20	A	80640	Long Island Livestock Company	Ward Melville High School	A31-01597	06/10/20	-	03/07/20	\$ 5,832.25	Confirming Purchase Order(s) - Signed	
08/28/20	A	80693	Research Foundation on SUNY	Ward Melville High School	A31-01596	06/10/20	-	02/07/20	\$ 325.00	Confirming Purchase Order(s) - Signed	
Total		2							\$ 2,657.25	Confirming Purchase Order(s) - Signed	



Three Village CSD
Warrant Summary
August 14, 2020

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
43	08/14/20	A	80460	80564	104	103	\$ 313,461.81 *
44	08/14/20	A	80565	80575	11	11	\$ 14,670.64
45	08/14/20	A	80576	80579	4	4	\$ 9,807.00
46	08/14/20	C	21355	21359	5	5	\$ 1,402.06
41	08/14/20	F	10604	10611	8	8	\$ 63,704.87
39	08/14/20	H	6046	6048	3	3	\$ 245,961.62
40	08/14/20	OT	15718	15718	1	1	\$ 148.00
38	08/07/20	T&A	11290	11292	3	3	\$ 439,286.58
				Wires	23	23	
42	08/14/20	T&A	11293	11293	1	1	\$ 855.00
Totals					163	162	\$ 1,089,297.58

* Excludes check 80479, which was held by C&A.
Includes check 80564, which was voided by the District.
Includes check 80460, which was a replacement check.

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 28, 2020



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
58	08/28/20	A	80580	80596	17	17	\$ 2,010.91
59	08/28/20	A	80597	80605	9	9	\$ 614.09
54	08/28/20	A	80606	80627	22	21	\$ 854.87 *
57	08/28/20	A	80628	80712	85	85	\$ 237,247.66
55	08/28/20	A	80713	80745	33	32	\$ 293,879.29 **
60	08/28/20	A	80746	80746	1	1	\$ 61.25
56	08/28/20	C	21360	21363	4	3	\$ 1,364.38 ***
52	08/28/20	F	10612	10619	8	8	\$ 117,472.76
50	08/28/20	H	6049	6049	1	1	\$ 15,000.00
53	08/28/20	OT	15719	15719	1	1	\$ 200.99
49	08/24/20	T&A	11294	11297	4	4	\$ 446,017.90
				Wires	27	27	
51	08/28/20	T&A	11298	11298	1	1	\$ 537.54
				Totals	213	210	\$ 1,115,261.64

* Excludes check 80617, which was voided by C&A.

** Excludes check 80725, which was issued and subsequently voided by the District.

*** Excludes check 21360, 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.

Cerini & Associates LLP
Claims Auditor
Cerini & Associates, LLP

September 30, 2020

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



Board of Education:

During our claims audit procedures conducted in September 2020, we reviewed approximately 467 claims, which total \$8,339,767.92, 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.

Observation

1. During the course of our claims audits, there were 2 checks that were held. Checks 80841 and 82962 were missing supplier invoices, which are required as per the contract. The vendor has been unable to provide such documentation. As the District has confirmed that the goods and services were provided, the checks will be released. We recommend that the District require the vendor to adhere to the terms of the contract going forward.

Findings:

1. There were 3 checks that were held because the District did not provide adequate backup in the claim packet. Checks 80841 and 82962 will be released when the appropriate backup is verified. Check 80806 was voided after additional backup was provided as the backup conflicted with the vendor bill.
2. There was 1 check that was voided because it included sales tax. This check will be reissued for the correct amount on a future warrant.

Other Matters:

1. We noted 1 claim 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.

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
Insurance Schedule
September 2020

Visit Date	Fund	Check #	Vendor / Payee Description	Department	PO #	PO Date	Original PO Amount	Invoice / Service Date	Insurance Amount	Insurance	Action/Resolution
09/11/20	A	80811	Smithtown Armature Works	Facilities	A21-00802	07/06/20	\$ 15,000.00	08/19/20	\$ 446.31	Additional Back-Up Requested	Field
09/25/20	A	82962	Smithtown Armature Works	Maint & Oper	A21-00802	07/06/20	\$ 15,000.00	08/23/20	\$ 229.66	Additional Back-Up Requested	Field
09/11/20	A	80806	HTP Mechanical, Corp.	Facilities	A21-00470	07/19/20	\$ 35,000.00	08/05/20 - 08/20/20	\$ 2,660.00	Additional Back-Up Requested	Field
Total		3							\$ 3,356.00		
09/25/20	A	81008	GovConnection, Inc. DBA Connection	Educational Services	A21-01603	08/11/20	\$ 5,417.16	08/22/20	\$ 222.90	Sales Tax Included	Voided
Total		1							\$ 222.90		
09/11/20	A	80879	Xpressmasc.com, LLC	High School	A21-01286	07/29/20		07/24/20	\$ 519.00	Confirming Purchase Order(s)	
Total		1							\$ 519.00		

Three Village CSD
Warrant Summary
September 11, 2020



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

Warrant Number	Fund	Beg Check Number	End Check Number	Number of Claims on Warrant	Approved Number of Claims	Approved Amount
61	A	80747	80747	1	1	\$ 200.00
69	A	80748	80763	16	16	\$ 14,335.50
70	A	80764	80851	88	86	\$ 259,766.17 *
67	A	80852	80879	28	28	\$ 198,739.14
64	A		Wire	1	1	\$ 125,000.00
74	A		Wire	1	1	\$ 197,308.82
68	A		Wire	1	1	\$ 2,342,082.02
65	C	21364	21370	7	7	\$ 414.10
72	C	21371	21374	4	4	\$ 2,090.63
73	C	21375	21379	5	5	\$ 412.75
66	F	10620	10628	9	9	\$ 53,590.87
71	H	6050	6053	4	4	\$ 1,045,434.87
63	T&A	11299	11301	3	3	\$ 410,284.54
			Wires	23	23	
	Multiple		Wires	4	4	\$ 31,220.15
			Totals	195	193	\$ 4,680,879.56

* Excludes checks 80806 and 80841, which were 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
September 25, 2020



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

Warrant Number	Fund	Beg Check Number	End Check Number	Number of Claims on Warrant	Approved Number of Claims	Approved Amount	
85	A	80880	80985	107	106	\$ 668,512.57	*
		81067	81067				
77	A	80986	80993	8	8	\$ 1,460.85	
78	A	80994	80997	4	4	\$ 1,000.00	
84	A	80998	81045	49	47	\$ 171,712.29	**
		81066	81066				
82	A	81046	81059	14	14	\$ 264,085.82	
83	A	81060	81065	6	6	\$ 1,869.00	
87	A		Wire	1	1	\$ 10,000.00	
V70	A		Void	1	1	\$ (2,680.00)	***
86	C	21380	21390	11	11	\$ 21,959.04	
81	F	10629	10636	8	8	\$ 53,026.89	
79	H	6054	6055	2	2	\$ 558,445.04	
75	T&A	11302	11313	12	12	\$ 1,883,366.20	
			Wires	42	42		
76	T&A	11314	11314	1	1	\$ 2,000.00	
80	T&A	11315	11315	1	1	\$ 577.58	
	Multiple		Wires	5	5	\$ 23,553.08	
			Totals	272	269	\$ 3,658,888.36	

* Excludes check 80962, which was held by C&A.

** Excludes check 81008, which was voided by C&A.

Excludes check 81023, which was voided by the District.

*** Represents check 80806, 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.

Cerini & Associates LLP

Claims Auditor
Cerini & Associates, LLP