
Audit Report

Rainbow Rhymes Learning Center

For the Period

July 1, 2007 through June 30, 2008

SP-0310-4

February 22, 2011

**The University of the State of New York
THE STATE EDUCATION DEPARTMENT
Office of Audit Services
Albany, New York 12234**





THE STATE EDUCATION DEPARTMENT / THE UNIVERSITY OF THE STATE OF NEW YORK / ALBANY, NY 12234

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February 22, 2011

Ms. Marcia Blake-Davey, Director
Rainbow Rhymes Learning Center
4041 Bruner Avenue
Bronx, NY 10466

Dear Ms. Blake-Davey:

I enclose the final audit report (SP-0310-4) of Rainbow Rhymes Learning Center for the period, July 1, 2007 through June 30, 2008. The audit was conducted pursuant to Education Law Section 305 and the Board of Regents/State Education Department Strategic Plan – Goal #5, which states: “Resources under our care will be used or maintained in the public interest.”

I appreciate the cooperation and courtesies extended to the staff during the audit. If you have any questions or require additional information regarding the audit, please contact James Conway at (518) 473-4516.

Sincerely,

James A. Conway

c: V. Grey, J. King, K. Slentz, J. Delaney, M. Zollo, L. Woodward, A. Timoney (DOB), J. Barber (OSC)

Executive Summary

Background and Scope of the Audit

Rainbow Rhymes Learning Center (Rainbow) is a for-profit organization, that operated an after school '21st Century Community Learning Center,' a nursery school, and a preschool program during the period audited. Twenty-first Century Community Learning Centers (21C's) are federally funded under Title IV, Part B of the No Child Left Behind Act. The New York State Education Department (Department) awards these funds using the formula for distributing Title I funds, with some of the available funds set aside to fund not-for-profit and for-profit organizations.

The 21C contract between Rainbow and the Department covered a four and a half-year period, from January 1, 2004 to June 30, 2008, and required the submission of annual budgets and expenditure reports. On August 6, 2010, the Office of the State Controller (OSC) issued an audit report (2009-S-84) to the Department regarding Rainbow's 21C program that covered the first three and a half years of this contract. The report recommended that the Department review \$166,665 in payments made in the last year of this contract, which is the period from July 1, 2007 through June 30, 2008 (2007-08). The Department agreed to examine Rainbow's supporting documentation to determine the propriety of these payments and make any necessary recoveries.

The objective of this audit was to determine whether payments made by Rainbow, using the 2007-08 21C grant funds, were appropriate and adequately supported.

Audit Results

We found that most of the expenditures' incurred in operating the 21C program were supported and documented. Specifically we found that of the \$197,741.20 in expenditures incurred, adequate support existed for all but \$2,761.93 in non-salary expenses and \$7,620.27 in salary related expenses. We observed some lack of control over 2007-08 expenditures made with 21C grant funds. A summary of the findings follows:

- Documents to support some non-salary payments were not retained and some invoices were not reviewed for errors.
- The expenditures for Professional Liability Insurance were paid based on invoice dates, not the contract year, and were misclassified.
- Summer staff hours were not supported by attendance records.
- Some payroll records were not supported by time distribution certifications.
- Some time cards:
 - included staff hours that were prior to the program start time (or state this way: were for the nursery program and claimed on the grant),
 - were not retained,
 - did not have either the work date or start/end time,
 - did not have supporting documentation for hours attending a workshop,
 - were incorrectly summed, and

- some hours were not entered on the payroll data system.
- Some payroll data system records
 - had the wrong hourly rate, and
 - did not agree with the time cards.

Comments of Rainbow Officials

Rainbow officials agreed with the recommendations. Their comments are included in this report as Appendix D.

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Introduction

Background

Twenty-first Century Community Learning Centers (21C's) are established to operate programs during non-school hours, serve students who attend high-poverty and low-performing schools, and provide programs for the student's family. By providing academic enrichment activities and youth development opportunities (that complement regular academic programs), these centers are meant to help students meet state and local student standards in core academic subjects. In addition, literacy and other educational services must be offered to families of students participating in the program.

The New York State Education Department (Department) contracted with Rainbow Rhymes Learning Center (Rainbow) to operate a 21C program. The Department's contract with Rainbow ran from July 1, 2004 to June 30, 2008. The children attended fifteen different day schools and most of the children traveled by bus from their day school to the after-school program.

In August of 2010, the Office of the State Comptroller (OSC) issued an audit report on payments made during the period September 2, 2004 through October 19, 2007. The audit found Rainbow had been reimbursed for \$473,815 in reported 21C expenses that were either not adequately supported, not program appropriate, or claimed for a period which Rainbow was not entitled to request reimbursement.

Objectives, Scope, and Methodology

The objective of our audit was to determine whether \$166,665 in payments made to reimburse claimed 21C expenditures incurred by Rainbow were appropriate and adequately supported. These payments were not reviewed by OSC in the conduct of their audit. The payments were made to reimburse expenditures incurred between July 1, 2007 and June 30, 2008.

On the 2007-08 final expenditure report, Rainbow claimed \$197,741.20 in expenditures. Since the Department made \$166,665 in payments to Rainbow, on the \$197,741.20 claimed, the difference of \$31,076.19 was not reimbursed. We reviewed the entire claim.

To accomplish our objectives, we reviewed applicable laws, regulations, policies and procedures; interviewed District and Department management and staff; examined records and supporting documentation; and transactions. We verified the receipt of selected items and services procured with grant monies. We also reviewed grantee student attendance rosters, staffing patterns, and activity schedules.

The audit was conducted in accordance with Government Auditing Standards issued by the Comptroller General of the United States. An audit includes examining, on a test basis, evidence supporting transactions recorded in the accounting and operational records and applying other audit procedures considered necessary. An audit also includes assessing the estimates, judgments and decisions made by management. We believe that the audit provides a reasonable basis for our findings, conclusions, and recommendations.

Comments of Rainbow Officials

Rainbow officials' comments about the findings were considered in preparing this report. Their comments are included as Appendix D. Rainbow officials agreed with the recommendations.

Contract Expenditures

Expenditures charged to a grant should be based on the approved contract budget, represent legitimate expenses of the program, and be sufficiently documented to establish that they are allowable under the terms of the grant.

We reviewed all expenditures claimed by Rainbow on the 2007-08 final expenditure report. The claim was for \$197,741.20 consisting of \$62,945.50 in non-salary and \$134,795.70 in salary related expenditures. We found the expenditures were appropriate and reimbursable under the contract terms except for \$2,761.93 of non-salary claims and \$7,260.27 in salary expenditures. The reasons for the expenditures not being appropriate and reimbursable include non-salary expenditures that were undocumented, unallowable, and misclassified expenses, as well as errors made in calculating costs. We also found undocumented salary related expenses as well as errors made in calculating salary related costs.

Non-Salary Expenditures

The approved budget for the audit period contained amounts for purchased services, supplies and materials, and travel expenses. We found sufficient documentation to support all, but \$2,761.93 as described below.

Undocumented

Rainbow claimed \$390.36 for travel. They provided support for \$249.00 of this amount, but were unable to provide sufficient support for the balance of \$141.36.

There was no supporting documentation for \$799.66 in 'supplies and material' purchases from Staples, National Wholesale, Barnes and Noble, and Best Buy.

Calculation Error or Undocumented

Bus Service was claimed in the purchased services category in the amount of \$24,859. The vendor was Max Bus Service, Inc. The contract between this company and Rainbow was signed on September 10, 2007, and was for transporting children from their day school to the 21C program, at a cost of \$141 per day. We found the bus company billed for three days when the 21C after-school program was not in session:

- The November 2007 invoice claimed five days for the week of November 5 through November 9, but the attendance record showed that no child attended on November 5, 2007.
- The January 2008 invoice claimed five days for the week of January 21 through January 25, but the attendance record showed that no child attended on January 21.
- The June 2008 invoice claimed four days for the week of June 23 through June 26, but the attendance record showed that no child attended on June 26.

Rainbow did not detect these errors, paid the bus company for these three days, and claimed the amount on the final expenditure report. Therefore, due to an invoice calculation error not detected, three days of bus service at \$141 per day, which totals \$423, was incorrectly paid and claimed.

Unsupported and Misclassified

Rainbow claimed \$5,000 for Professional Liability Insurance, which is the amount on the insurance invoice for the two year period September 14, 2006 - September 13, 2008. The invoice period differs from the July 1, 2007 - June 30, 2008 grant year, therefore we allocated a portion of two professional liability invoices to coincide with the grant year, as follows:

- We allocated 20.83 percent (76 days of 365 days, from July 1, 2007 - September 14, 2007) of the September 14, 2006 - September 14, 2007 invoice which amounts to \$1,041.10.
- We also allocated 78.18 percent (289 days of 365 days, from September 14, 2007 - June 30, 2008) of the September 14, 2007 - September 14, 2008 invoice which amounts to \$3,444.25.

These amounts total \$4,485.34 which is \$514.66 less than the \$5,000 claimed.

The Professional Liability Insurance is for the one year period July 1, 2007 - June 30, 2008; however, no services were provided during the summer of 2007 and therefore there was no need for the insurance. Our determination was made because we found:

:

- There were no Summer 2007 attendance records,
- The Annual Performance Report (APR) stated that no summer services were provided, and

- The bus company did not bus any students during the summer of 2007.

Based on the above, we adjusted the \$4,485.34 for Professional Liability 19.45 percent (71 days of 365 days, covering the period July 1, 2007 to September 9, 2007) to \$3,612.85, i.e. a reduction of \$872.49.

In addition, Professional Liability insurance was misclassified as an 'Employee Benefit' on the budget and final expenditure reports, when it should have been under the 'Purchased Services' category.

Sales Tax

Rainbow claimed \$139.24 for a purchase from Discount School Supplies, of which \$10.76 was for NYS sales tax at 8.375 percent.

Recommendations

1. Retain documents that support payments and review invoices for possible errors.
2. Claim expenditures based on the contract year, not invoice dates.
3. Classify Professional Liability Insurance as a 'Purchased Service.'
4. Do not claim NYS sales tax payments.
5. Prepare and submit a revised FS-10F, reflecting a \$2,761.93 reduction in non-salary expenditures.

Salary Related Expenditures

Salary expenditures can be claimed for 21C professional and support staff if they worked on grant activities during the July 1, 2007 to June 30, 2008 grant period. These claims must be supported with sufficient payroll documentation and be accurately calculated.

Supporting documentation that would establish the appropriateness of salary related charges includes accurate payroll records, along with:

- Child attendance records for any day that salary expenditures are claimed (OCFS SACC regulation 414.15) for non-supervisory staff.
- Periodic certifications, per OMB Circular A-87, for employees working 100 percent of the time on a federal grant, and
- Personnel activity reports (PARs), per OMB Circular A-87, for employees working on a federal award and a non federal award.
- Supporting detail for any workshops, in-services, training, etc. that staff attended.

Rainbow did not maintain periodic certifications or PAR's for employees during our audit period. However, we were able to verify through payroll records and other documentation that most employee costs were appropriately charged to the grant. We found sufficient documentation to support all but \$7,260.27 of the \$134,795.70 in salary related expenditures. The reason for unallowable salary related expenditures included lack of documentation, missing time cards, inaccurate time cards, and payroll calculation errors.

Lack of Documentation: Summer Staff Hours

Rainbow claimed salary related costs for a summer program. However, we found it was not held, students were not transported, and there were no child attendance records from July 1, 2007 through September 9, 2007.

Salary in the amount of \$5,211.33 was claimed for Denise Wright and \$180 for Melissa Mendez. The total claimed for summer hours was \$5,391.33.

Lack of Documentation: Missing Timecards

For three employees payroll data reports indicated hours worked when there was no supporting time card.

- Tunazzina Choudhury was paid \$72 for the period June 21, 2008 through July 4, 2008, for 8 hours, at \$9 /hr without supporting time cards, and
- Dorothy Anson was paid \$212 for the period June 7, 2008 through June 20, 2008, for 26.5 hours, at \$8/hr without supporting time cards.
- Dennieva Dyce's was paid from \$622 from June 25, 2007 through September 14, 2007 without supporting time cards.

Lack of Documentation: Time Card Errors

Information on the time cards, such as dates (month, date, year), start times, and stop times were sometimes hard to read. Some start times were handwritten. Some start and stop times were not recorded. We reviewed each time card, summed them, and reconciled them to the amount claimed on the final expenditure report (form FS-10-F).

- Elizabeth Morrison began her 21C work on October 18, 2007 at 3 pm, but was paid from 2:30 pm.
- On March 4, 2008, she began her 21C work at 3:15 pm, but was paid from 2:30 pm.

The payroll amount that was incorrectly booked was \$15 (\$12/hr for 1.25 hours).

The following time cards had just a sum of hours, without the related date, start time, or end time:

- Lawrence's timecard for February 11, 2008 – February 15, 2008 had '2.5 and 2.5' hand written with no associated dates, start times, or end times. For these 4.5 hours at \$30, her salary was \$150.00.
- Choudbury's timecard for February 11, 2008 – February 15, 2008 had '2.5 and 2.5' hand written with no associated dates, start times, or end times. For these 4.5 hours at \$9 her salary was \$45.00.
- Morrison's time card for October 23, 2007, states "add 2 hours" with no associated date, start time, or end time. For these 2 hours at \$12, her salary was \$24.00.

These errors sum to \$219.

Lack of Documentation: Workshop

Beckford's time card stated she attended a workshop for 6.5 hours on December 11, 2007, but no support was provided to show that the workshop was 21C related. At a rate of \$18/hr, her salary for the 6.5 hours was \$97.50.

Errors: Payroll Data Entry

Time card hours were not always entered correctly on the payroll data system as shown below:

- Instead of 25 hours, 26.5 hours were entered on the payroll data system for Diana Lawrence, for the period of December 10, 2007 through December 21, 2007. This 1.5 hour difference at \$30/hr amounts to \$45.
- Instead of 11.50 hours, 11.75 hours were entered on the payroll data system for Diana Lawrence, for the period of May 12, 2008 through May 16, 2008. This .25 difference at \$30/hr amounts to \$7.50.
- Instead of 31.50 hours, 32.50 hours were entered on the payroll data system for Rory Beckford for March 19, 2008. This 1 hour difference at \$18/hr amounts to \$18.
- Instead of 28.50 hours, 31.5 hours were entered on the payroll data system for Clovine Young, for the period of October 1, 2007 through October 12, 2007. This three hour difference at \$15/hr amounts to \$45.

With these adjustments which total \$115.50, we were able to reconcile timecards to the final expenditure report for these three employees.

Social Security Adjustment

Social Security, in the amount of \$9,187.21 (which is the product of the 7.65 percent Social Security tax rate and the \$120,108.49 salary expenditure) was claimed under the Employee Benefits category. Based on this audit, Social Security tax, in the amount of \$515.94 (which is the product of the 7.65 percent Social Security tax rate and \$6,744 adjustments) should not have been claimed, as shown below:

Table 3

Social Security Adjustment

	Adjustments to FS-10-F	Social Security
Disallowances	\$ 6,744	\$ 515.94

Source: Rainbow

Recommendations

6. Maintain payroll certifications per OMB Circular A-87.
7. Time cards should clearly display dates; start and end times; whether fed through the time clock machine; or hand written. Hand written entries should be initialed and supported by documentation to explain why the time clock was not used.
8. The correct hourly rate should be used in the payroll data system and the field to identify day care center hours from 21C hours should be used consistently and accurately.
9. The payroll data system for 21C should agree with 21C time cards and the amount claimed on grant expenditure forms.
10. Prepare and submit a revised FS-10F, reflecting a \$7,260.27 reduction in salary related expenditures.

Contributors to the Report
Rainbow Rhymes Learning Center

- Cal Spring, Manager
- Susan DuFour, Auditor-in-Charge
- Gerald Aberbach, Senior Auditor

Summary of Salary testing (Rainbow time cards agreed to amount claimed on FS-10-F)

	Total pay based on time cards	Salary claimed on FS-10-F	Initial Difference	immaterial over claim	hours incorrect on timecard	incomplete timecard	missing time card	summer hours claimed	total disallowance
Obolsky	na/salaried	\$ 23,399							
Evans	\$ 17,097	\$ 17,093							\$ -
Lawrence	\$ 8,978	\$ 9,030	\$ 53		\$ 53	\$ 150			\$ 203
Mendez	\$ 6,264	\$ 6,264						\$ 180	\$ 180
Beckford	\$ 10,574	\$ 10,592	\$ 18		\$ 18	\$ 98			\$ 116
Goodridge	\$ 7,030	\$ 7,020							
Morrison	\$ 5,159	\$ 5,076				\$ 39			\$ 39
Efriend	\$ 894	\$ 894							\$ -
Smith, J	\$ 442	\$ 442							\$ -
Choudhury	\$ 3,355	\$ 3,427	\$ 72			\$ 45	\$ 72		\$ 117
Anson	\$ 3,662	\$ 3,889	\$ 227	\$ 15			\$ 212		\$ 212
Smith, A	\$ 2,542	\$ 2,542							
Dyce	\$ 1,133	\$ 1,755	\$ 622				\$ 622		\$ 622
Young	\$ 2,220	\$ 2,265	\$ 45		\$ 45				\$ 45
Wright	none provided	\$ 5,211						\$5,211	\$ 5,211
Carlton	\$ 2,708	\$ 1,895							
Marcia Blake-Davey	na/allocation	\$ 19,314							
Subtotals		\$ 120,108	\$ 1,036	\$ 15	\$ 116	\$ 332	\$ 906	\$5,391	\$ 6,744.33

Social Security \$ 515.94

Source: Rainbow

Total \$ 7,260.27

Summary of Audit Findings

	Findings	Subtotals/ Totals
PAF 1: Non-Salary		
Undocumented		
Travel	\$ 141.36	
Supplies	\$ 799.66	
Calculation Error or Undocumented	\$ 423.00	
Unsupported and Misclassified		
Professional Liability Ins: period claimed	\$ 514.66	
Professional Liability Ins: summer staff	\$ 872.49	
Sales Tax	\$ 10.76	\$ 2,761.93
PAF 2: Salary		
Lack of Documentation		
Time Cards	\$ 906.00	
Summer hours	\$ 5,391.33	
Workshop	\$ 97.50	
Calculation Errors		
Payroll record hours	\$ 115.50	
Time cards	\$ 234.00	\$ 6,744.33
Social Security Adjustments for Disallowances		\$ 515.94
Total		\$ 10,022

RAINBOW RHYMES

LEARNING CENTER
4041 Bruner Avenue
Bronx, NY 10466
Phone: (718) 882-2388 Fax: (718) 882-2465

February 2, 2011

James A. Conway, Director
Office of Audit Services
Room 524 Education Building
Washington Avenue
Albany, NY 12234

Dear Mr. Conway:

This letter is in response to draft audit for Rainbow Rhymes Learning Center 21st Century Grant for the period July 1, 2007 through June 20, 2008 (SP-0310-4).

We agree with findings and recommendations as noted in audit and have taken steps to implement recommendations. As per your request, enclosed is the revised FS-10 reflecting a \$2,761.93 reduction in non-salary expenditures and \$7,260.27 reduction in salary related expenditures.

Thank you for the opportunity offered to us in the revisions of documents.

Respectfully,


Marcia Blake-Davey
Director

c: D. Davey

FINAL EXPENDITURE SUMMARY

FS-10-F Page 6

SUBTOTAL	CODE	PROJECT COSTS
Professional Salaries	15	\$97,250.67
Support Staff Salaries	16	\$16,112.49
Purchased Services	40	\$59,795.10
Supplies and Materials	45	\$128.48
Travel Expenses	46	\$249.00
Employee Benefits	80	\$9,171.19
Indirect Costs	90	\$4,750.38
BOCES Services	49	\$0.00
Minor Remodeling	30	\$0.00
Equipment	20	\$0.00
Grand Total		\$187,457.31

CHIEF ADMINISTRATOR'S CERTIFICATION

I hereby certify that all expenditures reported herein are directly attributable to this project and have been made in accordance with the approved budget and all applicable Federal and State laws and regulations.

Date: 3/2/11 Signature: Maura Eldred

Name and Title of Chief Administrative Officer

Agency Code:

Project #:

Contract:

Agency Name: RAINBOW RHYMES LEARNING CENTER

Project Funding: 7/1/2007 To 6/30/08

Dates: From _____ To _____

Approved Budget Total: \$219,590

FOR DEPARTMENT USE ONLY

Fiscal Year	Amount Expended	Final Payment
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____

Voucher # _____ Final Payment _____

Finance:

SALARIES FOR PROFESSIONAL STAFF: Code 15

Include all salaries for professional staff approved for reimbursement in budget.

	Title	Period of Employment	Salary
Marcia Blake-Davey	Director	4/19/2004-6/26/2008	\$19,314.18
Denise Wright	Assistant Director	9/5/2005-8/2007	\$0.00
Pamela Obolsky	Assistant Director	9/4/2007-6/26/2008	\$23,399.32
Melissa Mendez	Teacher	9/5/2006 -6/26/2008	\$6,084.00
Diana Lawrence	Teacher	9/5/2006 -6/26/2008	\$8,827.00
Rory Beckford	Teacher	9/13/2004-6/26/2008	\$10,475.50
Kelvin Goodridge	Teacher	1/03/07 - 6/26/2008	\$7,020.00
Nicola Evans	Teacher	1/03/07 - 6/26/2008	\$17,093.40
Elizabeth Morrison	Teacher	6/25/2007-6/26/2008	\$5,037.27
Subtotal -Code 15			\$97,250.67

SALARIES FOR SUPPORT STAFF: Code 16

Include all salaries for support staff approved for reimbursement in budget

	Title	Period of Employment	Salary
Tremayne Efriend	Educational Assistant	12/4/2007-6/26/08	\$893.77
Dorothy Donson	Educational Assistant	9/13/2004-6/26/08	\$3,676.75
Julissa Smith	Educational Assistant	9/13/2004-10/12/2007	\$441.80
Tunazzina Choudhury	Educational Assistant	9/19/2005-6/26/08	\$3,309.75
Abraham Smith	Educational Assistant	9/19/2005-6/26/08	\$2,542.09
Dennieva Dyce	Educational Assistant	9/4/2007-12/21/07	\$1,133.33
Clovine Young	Educational Assistant	6/25/2007-12/21/07	\$2,220.00
Janel Carlton	Educational Assistant	9/17/2004-12/21/07	\$1,895.00
Subtotal -Code 16			\$16,112.49

PURCHASED SERVICES: Code 40

Expenditure Date	Provider of Services	Check or Journal Entry #	Amount Expended
OCT. 2006 - JAN.2007	Community Resources of New York Evaluator	1540;1722;1859	\$10,000.00
May. 2008 - June 2008	Rivka Gal Music Instructor	1676;1718;1734;1788	\$1,860.00
Sept. 2007 - Mar. 200	Antoneil Lyne Art Instructor	1009;1042;1088;1119;1150 1179;1231;1259;1333;1400 1419;1501	\$1,886.25
Monthly:9/1/06 -6/31/07	Bulter Church-Rent	1204; 1511	\$18,000.00
Monthly:9/1/07 -6/31/08	Max Bus Services	1037;1106;1200;1286;1367 1439;1512;1552;1678;1758	\$24,436.00
Monthly:9/1/07 -6/31/08	Professional Liability Insurance		\$3,612.85
Subtotal -Code 40			\$59,795.10

SUPPLIES AND MATERIALS: Code 45

Purchase Order Date	Vendor	Check or Journal Entry #	Amount Expended
VARIOUS	DISCOUNT SCHOOL SUPPLIE	1697	\$128.48
Subtotal -Code 45			\$128.48

TRAVEL EXPENSES: Code 46

Date of Travel	Name of Traveler	Destination and Purpose	Check or Journal Entry	Amount Expended
	MARCIA DAVEY;	ALBANY, NY- TRAINING	1683	249
Subtotal -Code 46				\$249.00

EMPLOYEE BENEFITS: Code 80

List only the total project salary amount for each benefit category. Benefits may only be claimed for salaries reported in Code 15 or Code 16. Rates used for project personnel must be the same as those used for other agency personnel.

Benefit	Project Salaries	Rate	Amount Expended
Teacher Retirement			
Employee Retirement			N/A
Other Retirement			N/A
Social Security	\$113,363.16	7.65	\$8,671.19
Worker's Compensation			\$500.00
Unemployment Insurance			\$0.00
Health Insurance			
Subtotal -Code 80			\$9,171.19

INDIRECT COST: CODE 90

A. Modified Direct Cost Base - Sum of all preceding subtotals (codes 15, 16, 40, 45, 46, and 80 and excludes the portion of each subcontract exceeding \$25, 000 and any flow through funds)

\$182,706.93 (A)

B. Approved Restricted Indirect Cost Rate

2.60% (B)

C. (A) x (B) = Total Indirect Cost

Subtotal -Code 90

\$4,750.38 ©

PURCHASED SERVICES WITH BOCES: Code 49

Encumbrance Date	Name of BOCES	Check or Journal Entry #	Amount Expended
Subtotal -Code 49			

MINOR REMODELING: Code 30

Include expenditures for salaries, associated employee benefits, purchased services and supplies and materials related to alterations to existing sites.

Purchase Order Date Date of Service	Provider of Service	Check or Journal Entry #	Amount Expended
Subtotal -Code 30			\$0.00

EQUIPMENT: Code 20

Item of equipment purchased must agree in type and number with the equipment approved in the project budget.

Purchase Order Date	Vendor	Check or Journal Entry #	Amount Expended
Subtotal -Code 49			