



UNITED STATES DEPARTMENT OF EDUCATION
OFFICE OF INSPECTOR GENERAL

AUDIT SERVICES
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Dear Ms. Delisle, Mr. Yudin, and Ms. Whalen:

This **final audit report**, “Review of Final Expenditures Under the American Recovery and Reinvestment Act for Selected Educational Agencies,” presents the results of our audit. The purpose of our audit was to determine whether selected local educational agencies (LEAs) obligated and spent final American Recovery and Reinvestment Act of 2009 (Public Law 111-5) (Recovery Act) funding on reasonable, allocable, and allowable activities in accordance with program requirements.

Our review covered January 1 through December 31, 2011, for the following Recovery Act programs: Title I, Part A, of the Elementary and Secondary Education Act of 1965 (Title I); Individuals with Disabilities Education Act, Part B, Special Education Grants to States (IDEA); and State Fiscal Stabilization Fund, Education Stabilization Fund (ESF).

We performed our review at Puerto Rico Department of Education (Puerto Rico) and four State educational agencies (SEAs)—Arkansas Department of Education (Arkansas), Delaware Department

of Education (Delaware), Florida Department of Education (Florida), and Nebraska Department of Education (Nebraska). In addition, we reviewed a total of nine LEAs: Puerto Rico¹ and two LEAs in each State—El Dorado Public Schools (El Dorado) and Little Rock School District (Little Rock) in Arkansas, Christina School District (Christina) and Red Clay Consolidated School District (Red Clay) in Delaware, Broward County Public Schools (Broward) and Miami-Dade County Public Schools (Miami-Dade) in Florida, and Omaha Public Schools (Omaha) and Millard Public Schools (Millard) in Nebraska.²

BACKGROUND

The Recovery Act was signed into law on February 17, 2009, with the overall goals of stimulating the economy in the short term and investing in education and other public services to ensure the long-term economic health of our nation. Education-related Recovery Act funding was provided to States, U.S. territories, and other entities. The funds were to be distributed as quickly as possible to save and create jobs to improve education, invested as transparently as possible to measure the impact in the classroom, and subjected to strict requirements for reporting how the money was spent. As of September 30, 2010, the U.S. Department of Education (Department) had awarded its entire \$97.4 billion appropriation.

Closeout of Recovery Act Grants

Grantees and subgrantees were required to obligate³ Recovery Act funds (Title I, IDEA, and ESF) by September 30, 2011, and liquidate (or make final payment on) them within 90 days. After the 90 days, the funds were no longer accessible unless the grantee submitted a late liquidation request to the Department and the Department approved the request. On September 21, 2011, the Department invited SEAs to request a waiver, if needed, to extend the obligation period for Recovery Act Title I funds for an additional year.⁴ Therefore, if a State or LEA received a Recovery Act Title I waiver, it had to obligate the Recovery Act Title I funds by September 30, 2012, and liquidate them within 90 days. Of the SEAs we reviewed, all but Arkansas received the waiver for Recovery Act Title I funds. The Department did not have the authority to extend the waiver option to the IDEA or ESF programs.

¹ Puerto Rico Department of Education is a unitary system that serves as both an SEA and an LEA. It is the only LEA in Puerto Rico.

² The methodology used to select the States and LEAs for review is detailed in the Scope and Methodology section of this report. Although the results of our review is not projected to all States and LEAs, the findings identified provide an indication of what the Department may find in its monitoring of Recovery Act grants.

³ Funds are considered obligated when a recipient places an order, awards a contract or subgrant, receives goods or services, or performs similar transactions during a given period, which the recipient must pay for during the same or a future period (Title 34, Code of Federal Regulations, Section 80.3).

⁴ The waiver invitation included the FY 2009 funding for State-administered formula grant programs authorized under the Elementary and Secondary Education Act of 1965, as amended.

Recovery Act Funding

As shown in Table 1, the Department awarded recipients \$60.9 billion across the three Recovery Act grants included in our review.

Table 1: Department of Education Recovery Act Awards

Awarding Office	Grant Name	Amount Awarded (in billions)
Office of Elementary and Secondary Education	Title I	\$9.9
Office of Special Education and Rehabilitative Services	IDEA	\$11.3
Implementation and Support Unit	ESF	\$39.7
Total		\$60.9

The five SEAs included in our review were awarded a total of \$1.1 billion for Title I, \$956 million for IDEA, and \$3.4 billion for ESF. Table 2 provides a breakdown of the Recovery Act program funds awarded to each of the entities reviewed.

Table 2: Recovery Act Award Amounts Granted to the Five SEAs Reviewed (in millions)

SEA Name	Title I	IDEA	ESF
Arkansas	\$111.1	\$112.2	\$363.1
Delaware	\$32.4	\$32.7	\$110.3
Florida	\$490.6	\$627.3	\$2,208.8
Nebraska	\$47.8	\$74.7	\$234.0
Puerto Rico	\$386.4	\$109.1	\$529.7
Total	\$1,068.3	\$956.0	\$3,445.9

Attachment 2 of this report provides details of the Recovery Act funds awarded to the nine LEAs included in our review. Of the \$1.8 billion in Recovery Act Title I, IDEA, and ESF funds awarded to the LEAs covered by our review, three of the LEAs had a total of \$128,927 of unspent Recovery Act funds as of the end of the grant liquidation periods.⁵ To gain access to the unspent funds through the Department's Grant Administration and Payment System, the respective SEAs must submit a late liquidation request to the Department and the Department has to approve the request. In addition, three LEAs with Title I waivers had Recovery Act Title I funds remaining as of December 31, 2011. Specifically, Puerto Rico had a remaining balance of \$64,736,987, Omaha had \$3,597,962, and Christina had \$205,226. These three LEAs had to obligate the funds by September 30, 2012, and liquidate them within 90 days. The remaining four LEAs (Little Rock, Red Clay, Miami-Dade, and Millard) had spent all of their Recovery Act funds by the end of the grant liquidation periods.

⁵ Of the total \$128,927 of unspent Recovery Act funds, El Dorado had \$66, Puerto Rico had \$114,873, and Broward had \$13,988 in unspent Recovery Act funds.

AUDIT RESULTS

Our review at the nine LEAs did not identify any evidence that the LEAs used Recovery Act funds in an inappropriate or wasteful manner to avoid lapsing the funds. We found that for the three programs in our scope (Title I, IDEA, and ESF), the LEAs generally obligated and spent Recovery Act funds in accordance with applicable laws, regulations, guidance, and program requirements.

However, we identified a few instances in which LEAs paid for obligations they made after the obligation deadline. We also identified unallowable expenditures at three LEAs—El Dorado, Christina, and Puerto Rico; fiscal and management control issues at another LEA—Miami-Dade; and internal control weaknesses at two LEAs—Little Rock and Puerto Rico. We issued separate reports to those LEAs' respective SEAs (Delaware, Arkansas, Puerto Rico, and Florida) providing details on the issues identified, along with specific recommendations. Attachment 3 of this report provides the audit control numbers for the individual audit reports and summarizes the questioned costs related to these issues.

We provided a draft of this report to the Department's Office of Elementary and Secondary Education, Office of Special Education and Rehabilitative Services, and Implementation and Support Unit. Because this report contains no formal recommendations, the Department was not required to comment on the draft report, and none of the offices commented. Based on Florida's response to a separate draft audit report issued in January 2013, we removed an issue related to computer inventory from this report.

Payments on Late Obligations

We found that two LEAs paid for obligations that were incurred after the obligation deadline (end of grant period). One of the instances (from El Dorado) was an obligation that was less than \$1,000, which we consider an immaterial amount. However, one LEA, Christina, paid \$41,184 in ESF funds for personnel services incurred between October 21, 2011, and December 3, 2011. The Department's "SFSF Closeout and Late Liquidation" guidelines published in August 2011 state that all State Fiscal Stabilization Fund money must have been obligated by September 30, 2011. In addition, according to Title 34, Code of Federal Regulations, Section 76.707 (34 C.F.R. § 76.707), for personal services by an employee of the State or subgrantee, the grantee obligates the funds when the employee performs the services.

Unallowable Expenditures

We found that two of the nine LEAs reviewed spent funds on unallowable costs. Specifically, Puerto Rico spent \$14,303 in Recovery Act Title I funds and El Dorado spent \$237,302 in ESF funds on unallowable costs such as professional services, equipment, and construction.

Puerto Rico. Puerto Rico improperly paid \$14,303 of Title I Recovery Act funds, which included an overpayment of \$7,000 to the University of Puerto Rico for professional services billed incorrectly and \$7,303 to PMB School Office Solutions in excess of the quoted price for a copier. The purchase order for the copier was processed by one of the Puerto Rico purchasing officers indicted by a Federal grand

jury in September 2011 on charges of conspiracy to commit bribery concerning programs receiving Federal education funds. According to 34 C.F.R. § 76.702, States and subgrantees must use fiscal control and fund accounting procedures that ensure proper disbursement of and accounting for Federal funds.

El Dorado. During the 2011–2012 school year, El Dorado spent a total of \$237,302 of ESF funds, representing about 6 percent of its ESF grant, to replace a gym roof at a high school that was no longer being used to educate children. Section 14003(b) of the Recovery Act states that an LEA may not use ESF funds to improve stand-alone facilities if the purpose is not to educate children, including buildings for central office administration, operations, or logistical support.

Fiscal and Management Control Issues

We found that Miami-Dade did not perform due diligence when reviewing a transaction which resulted in an improperly classified Title I expenditure. Specifically, Miami-Dade miscoded a journal entry that transferred \$400,482 of transportation costs from the general fund into Recovery Act Title I funds. The journal entry was coded as supplies when it should have been coded as transportation costs.

We also found that although Miami-Dade reconciled the Recovery Act Title I and IDEA funds for the overall grant period of April 30, 2009, to December 31, 2011, it could not reconcile Recovery Act Title I and IDEA expenditures for our audit period (January 1, 2011, through December 31, 2011). As a result, we were unable to determine whether quarterly expenditure reports provided to Florida and ultimately to the Recovery Act Web site, FederalReporting.gov, were complete and accurate, as required in Section 1512 (c) of the Recovery Act.

According to 34 C.F.R. § 76.702, States and LEAs must use fiscal control and fund accounting procedures to ensure Federal funds are properly disbursed and accounted for. In addition, according to 34 C.F.R. § 76.730, records related to grant funds maintained by States and subgrantees should fully show the amount of funds under the grant or subgrant, how the State or subgrantee used the funds, total cost of the project, the share of that cost provided from other sources, and other records to facilitate an effective audit.

Internal Control Weaknesses

We identified internal control weaknesses over inventory and procurement at two of the nine LEAs reviewed—Little Rock and Puerto Rico.

Little Rock. In September 2011, Little Rock used almost \$196,000 of Recovery Act Title I, IDEA, and ESF funds to purchase technology items and partitions. Although the items qualified as fixed assets, Little Rock did not record those items in the fixed asset system for more than 5 months after it received the assets. According to Little Rock’s policy, the schools receiving the items were responsible for providing the inventory information to the Procurement department, but they did not do so in a timely manner. Additionally, the Procurement department did not follow up with the schools in a timely manner to make sure the assets were properly accounted for and recorded in the fixed asset system. Under 34 C.F.R. § 80.20, States and school districts are required to maintain effective control and accountability for all grant assets.

Puerto Rico. Puerto Rico’s Central Procurement Office did not follow Puerto Rico’s procurement policies and procedures. Specifically, it did not have adequate documentation to support that the lowest and best offer was obtained and the required number of quotes was received for four purchases made with Recovery Act Title I funds and one purchase made with Recovery Act IDEA, totaling more than \$3.4 million. In September 2011, Puerto Rico’s former chief procurement officer⁶ and five additional Puerto Rico officials, including the purchasing officer that processed the five purchases mentioned above, were indicted by a Federal grand jury on multiple charges related to their procurement activities. In addition, in September 2011, Puerto Rico acquired 6,125 tablet computers at a total cost of \$3.5 million in Title I Recovery Act funds but did not install the software required to use the tablets for their intended purpose. As of September 2012, almost a year after acquiring the tablets, Puerto Rico was still in the process of procuring the software; as a result, the teachers and students were not able to use the tablets for their intended purpose. According to 34 C.F.R. § 80.32(b) and (c), “A State will use, manage, and dispose of equipment acquired under a grant by the State in accordance with State laws and procedures,” and other grantees and subgrantees will use the equipment “in the program or project for which it was acquired as long as needed....”

We suggest that the Assistant Secretary for Office of Elementary and Secondary Education, the Assistant Secretary for Office of Special Education and Rehabilitative Services, and the Director of Implementation and Support Unit evaluate, to the extent not already covered by their current processes, the issues identified in our audit when planning and conducting future monitoring and grant closeout processes.

OTHER MATTERS

Puerto Rico had \$35.3 million of Recovery Act Title I funds remaining as of September 30, 2012 (end of the obligation period). This significant remaining balance raises concerns about Puerto Rico’s ability to liquidate its remaining funds on allowable costs that were obligated before the end of the grant period. Further, other States that received waivers may also have large balances. Therefore, we suggest that the Assistant Secretary for the Office of Elementary and Secondary Education consider following up with States that had large balances to spend at the end of the waiver period to determine whether the funds were spent on allowable costs and were obligated by the end of the obligation period.

SCOPE AND METHODOLOGY

The purpose of our audit was to determine whether selected LEAs obligated and spent final Recovery Act funding on reasonable, allocable, and allowable activities in accordance with program requirements. Our review covered January 1 through December 31, 2011, and Recovery Act expenditures for three education-related grants: Title I, IDEA, and ESF. We performed this audit from March 29, 2012, through July 19, 2012, at Puerto Rico, four SEAs (Arkansas, Delaware, Florida, and

⁶ Resigned in December 2010.

Nebraska), and nine LEAs (El Dorado, Little Rock, Christina, Red Clay, Broward, Miami-Dade, Omaha, Millard, and Puerto Rico (both a SEA and a LEA). For the dates of onsite visits and exit conferences for each of the entities reviewed, see Attachment 4 of this report.

In selecting entities at which to perform our work, we considered factors such as percentage of Recovery Act funds remaining as of December 31, 2010, percentage point change in cumulative funds balance for the three grants (Title I, IDEA, and ESF) for two to four periods after December 31, 2010, previous Recovery Act audit coverage by the Department's Office of Inspector General and Single audits, complaints and investigations, concerns expressed by the Department's program offices managing the three grants, and size of Recovery Act awards.

To gain an understanding of the Recovery Act requirements applicable to the grants, the areas of use of funds, and the closeout of Recovery Act grants, we obtained background and funding information about the grants and organizations being audited and reviewed; Federal laws, regulations, Office of Management and Budget Circulars and Recovery Act guidance; and Recovery Act and closeout guidance issued by the Department. We also interviewed key officials at the Office of Elementary and Secondary Education, Office of Special Education and Rehabilitative Services, and the Implementation and Support Unit. To gain an understanding of the entities reviewed, we examined their prior audits and reviews. In addition, for the entities reviewed, we obtained and reviewed policies and procedures pertaining to their administration of the Recovery Act programs; interviewed key officials regarding Recovery Act funding methodology, awards, disbursements, waivers, closeout procedures, and monitoring; and interviewed officials at other State agencies responsible for previous audits.

We performed a limited assessment of the nine LEAs' use of funds by examining judgmentally selected samples of expenditure transactions made by each district from January 1 through December 31, 2011, for personnel expenditures and from July 1 through December 31, 2011, for nonpersonnel expenditures. The purpose was to determine whether the costs charged to Recovery Act grants were reasonable, allocable to the Recovery Act programs charged, and complied with applicable Federal requirements. Using a risk-based approach, we selected nonpersonnel transactions that exceeded local LEA guidelines or thresholds, transactions that exceeded the average category amount by three standard deviations, transactions under but within 10 percent of local LEA guidelines or thresholds, transactions that were larger than average category transactions and that took place in the final month of fund availability, transactions with specific keywords in expenditure or vendor descriptions, and transactions that fell into other risk categories unique to the LEA being reviewed. We selected personnel transactions based on months with spikes in Recovery Act expenditures, large dollar amounts, number of transactions, and the importance of the transaction.

At the nine LEAs reviewed, we examined a total of \$64,005,451.05 of Recovery Act expenditures (Title I, IDEA, and ESF), from a total of \$344,386,626.10, representing nearly 19 percent of total expenditures. Because we used a risk-based approach in judgmentally selecting samples, the results presented in this report cannot be projected to the universe of expenditures for the period covered by our testing. For a detailed breakdown of the universe and sampled expenditures, see Attachment 5 to this report.

We relied on computer-processed data contained in the nine LEAs' accounting systems for purposes of determining Recovery Act grant award, revenue, and expenditure data. We reconciled the districts' Recovery Act grant amounts, revenue, and expenditure data with data that the SEAs maintained.

Based on this reconciliation and the results of our tests of samples of expenditure data, we determined that the computer-processed data were sufficiently reliable for the purposes of our review.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

ADMINISTRATIVE MATTERS

This report does not require a corrective action plan. An electronic copy of this report has been provided to your audit liaison officer. In accordance with the Freedom of Information Act (5 U.S.C. §552), reports issued by the Office of Inspector General are available to members of the press and general public to the extent information contained therein is not subject to exemptions in the Act.

We appreciate the cooperation and assistance extended by your staff during the audit. If you have any questions, please contact Denise Wempe, Regional Inspector General at denise.wempe@ed.gov or (404) 974-9416.

Sincerely,

/s/

Patrick J. Howard
Assistant Inspector General for Audit

Attachments

Attachment 1

Abbreviations, Acronyms, and Short Forms Used in the Report

Arkansas	Arkansas Department of Education
Broward	Broward County Public Schools
C.F.R.	Code of Federal Regulations
Christina	Christina School District
Delaware	Delaware Department of Education
Department	U.S. Department of Education
El Dorado	El Dorado Public Schools
ESF	State Fiscal Stabilization Fund, Education Stabilization Fund
Florida	Florida Department of Education
IDEA	Individuals with Disabilities Education Act, Part B, Special Education Grants to States
LEA	Local Educational Agency
Little Rock	Little Rock School District
Miami-Dade	Miami-Dade County Public Schools
Millard	Millard Public Schools
Nebraska	Nebraska Department of Education
Omaha	Omaha Public Schools
Puerto Rico	Puerto Rico Department of Education
Recovery Act	American Recovery and Reinvestment Act of 2009

Red Clay Red Clay Consolidated School District

SEA State Educational Agency

Title I Title I, Part A, of the Elementary and Secondary Education Act of 1965

Attachment 2

Recovery Act Award and Expenditure Data for the Nine LEAs Reviewed

LEA Name	Title I Amount Awarded	Title I Amount Not Spent as of 12/31/11	Received a Title I Waiver ^a From SEA	IDEA Amount Awarded	IDEA Amount Not Spent as of 12/31/11	ESF Amount Awarded	ESF Amount Not Spent as of 12/31/11
El Dorado	\$1,523,640	\$66	No	\$1,120,781	-	\$3,969,657	-
Little Rock	\$7,549,743	-	No	\$6,028,310	-	\$22,717,522	-
Christina	\$5,761,375	\$205,226	Yes	\$4,945,517	-	\$13,026,628	-
Red Clay	\$4,298,174	-	No	\$4,189,223	-	\$10,801,128	-
Broward	\$49,751,800	-	Yes	\$62,500,333	-	\$181,100,656	\$13,988
Miami-Dade	\$99,027,779	-	Yes	\$89,162,412	-	\$239,713,997	-
Omaha	\$21,072,485	\$3,597,962	Yes	\$13,355,676	-	\$46,277,465	-
Millard	\$1,004,809	-	Yes	\$5,048,961	-	\$18,643,084	-
Puerto Rico	\$386,407,681	\$64,736,987	Yes	\$109,098,472	\$289	\$404,245,489	\$114,584
Total Amount Awarded	\$576,397,486			\$295,458,685		\$935,024,486	

^a LEAs with Recovery Act Title I waivers had to obligate the funds by September 30, 2012, and liquidate them within 90 days.

The nine LEAs included in our review received a total of \$1,806,880,657 (\$576,397,486 + \$295,458,685 + \$935,024,486) in Recovery Act Title I, IDEA, and ESF funds.

Attachment 3

Audit Control Numbers for the Individual Audit Reports Issued to the SEAs and Summary of Questioned Costs

Table A: Audit Control Numbers for Issued Audit Reports

SEA Name	Audit Control Number for Issued Audit Report	Date Report Issued
Arkansas	ED-OIG/A09M0003	December 20, 2012
Delaware	ED-OIG/A03M0005	December 19, 2012
Florida	ED-OIG/A02M0009	June 27, 2013
Nebraska	No report issued	---
Puerto Rico	ED-OIG/A04M0014	February 20, 2013

Table B: Summary of Questioned Costs

LEA Name	Recovery Act Program in Which Questioned Cost Was Identified	Amount of Questioned Cost	Category of Finding	Name of SEA to Which We Issued the Audit Report
El Dorado	ESF	\$237,302	Noneducational Building Expense	Arkansas
Christina	ESF	\$41,184	Obligation After Grant Period	Delaware
Puerto Rico	Title I	\$14,303	Contract Overpayment	Puerto Rico

Attachment 4

Dates of Onsite Visits and Exit Conferences for Each of the Entities Reviewed

SEA	Dates of SEA Visit	Dates of LEA 1 Visit	Dates of LEA 2 Visit	Exit Conference Date
Puerto Rico	3/29/12–7/19/12	N/A	N/A	7/19/2012
Arkansas	4/17/12–4/20/12	<u>Little Rock</u> 4/16/12–4/20/12	<u>El Dorado</u> 5/1/12–5/4/12	SEA 6/18/12 LEA 1 6/8/12 LEA 2 6/8/12
Delaware	4/10/12–4/12/12	<u>Red Clay</u> 4/23/12–4/27/12 & 5/23/12	<u>Christina</u> 4/30/12–5/4/12 & 5/21/12–5/22/12	SEA 7/16/12 LEA 1 6/22/12 LEA 2 7/9/12
Florida	4/9/12–4/13/12	<u>Broward</u> 5/7/12–5/11/12	<u>Miami Dade</u> 4/30/12–5/4/12 & 5/21/12–5/25/12	SEA 10/15/12 LEA 1 8/2/12 LEA 2 10/15/12
Nebraska	4/9/12–4/13/12	<u>Omaha Public</u> 5/7/12–5/11/12	<u>Millard Public</u> 4/23/12–4/27/12	SEA 7/20/12 LEA 1 7/12/12 LEA 2 7/12/12

Attachment 5

Sampling Details for the Nine LEAs Reviewed

LEA	Expenditure Type	Title I Amount of Expenditures in Universe	Title I Amount of Expenditures in Sample	IDEA Amount of Expenditures in Universe	IDEA Amount of Expenditures in Sample	ESF Amount of Expenditures in Universe	ESF Amount of Expenditures in Sample
El Dorado	Personnel	\$38,751.50	\$4,148.09	-	-	-	-
El Dorado	Nonpersonnel	\$62,718.12	\$13,398.07	\$312,939.38	\$155,893.31	\$2,493,886.46	\$820,746.59
Little Rock	Personnel	\$1,435,380.74	\$8,176.63	\$657,482.00	-	\$1,455,832.21	-
Little Rock	Nonpersonnel	\$1,973,241.00	\$145,794.00	\$3,121,134.00	\$649,282.00	\$5,934,415.00	\$1,603,932.00
Christina	Personnel	\$371,398.65	\$32,985.02	\$909,140.56	\$54,687.00	\$1,082,605.17	\$130,586.97
Christina	Nonpersonnel	\$667,717.45	\$313,283.32	\$1,599,097.66	\$796,436.28	\$879,059.18	\$402,163.93
Red Clay	Personnel	\$701,580.68	\$16,423.51	\$1,465,199.00	\$68,241.47	\$4,938,084.40	\$2,491,826.84
Red Clay	Nonpersonnel	\$174,198.88	\$171,874.23	\$584,522.00	\$236,996.18	\$113,209.31	\$91,184.00
Broward	Personnel	\$16,260,525.28	\$183,299.26	\$8,855,849.95	\$404,584.33	\$46,077,926.28	\$276,966.28
Broward	Nonpersonnel	\$5,512,822.33	\$2,836,963.00	\$257,390.01	\$93,486.00	\$342,536.09	\$80,643.38
Miami-Dade	Personnel	\$25,023,860.33	\$214,110.90	\$7,108,570.14	\$87,387.90	\$56,034,109.97	\$294,087.26
Miami-Dade	Nonpersonnel	\$7,065,482.78	\$3,868,938.81	\$1,791,973.90	\$1,091,463.07	-	-
Omaha	Personnel	\$4,582,532.34	\$51,750.71	\$2,787,591.15	\$19,066.40	\$10,438,343.76	\$124,397.37
Omaha	Nonpersonnel	\$1,635,891.25	\$95,189.32	\$475,592.00	\$161,298.45	\$7,416,446.00	\$3,321,567.97
Millard	Personnel	\$268,873.83	\$62,678.55	\$1,988,918.28	\$134,719.80	\$6,560,943.67	\$62,194.90
Millard	Nonpersonnel	\$28,969.61	\$5,597.00	\$1,177,634.24	\$547,455.00	\$4,972,828.07	\$2,471,847.00
Puerto Rico	Personnel	\$1,527,863.02	\$20,448.45	\$21,687,449.47	\$6,414,194.71	\$32,164,447.88	\$2,430,943.48
Puerto Rico	Nonpersonnel	\$11,224,362.61	\$10,741,394.31	\$16,892,193.06	\$7,337,881.00	\$13,253,105.45	\$12,362,837.00
Total		\$78,556,170.40	\$18,786,453.18	\$71,672,676.80	\$18,253,072.90	\$194,157,778.90	\$26,965,924.97

The total amount of expenditures in universes for all nine LEAs across all three Recovery Act programs is \$344,386,626.10. The total amount of expenditures sampled for all nine LEAs across all three Recovery Act programs is \$64,005,451.05.