

COUNTY OF SACRAMENTO

DEPARTMENT OF FINANCE - AUDITOR-CONTROLLER DIVISION – INTERNAL AUDIT UNIT

INTERNAL AUDIT REPORT
TLCS, INC., HOPE COOPERATIVE
AGREED-UPON PROCEDURES
DEPARTMENT OF HEALTH SERVICES



Audit Committee Submittal Date: 10/14/2021

SUMMARY

Background

We have performed an agreed upon procedures engagement of TLCS, Inc., Hope Cooperative fiscal compliance with Mental Health Services and Behavioral Health Services for the July 1, 2018 through June 30, 2020 contract years.

Audit Objective

This agreed-upon procedures engagement was conducted to assist the Department of Health Services to assess TLCS's financial condition and compliance with the County contracts.

Summary

Our engagement reported that TLCS, Inc., lacked policies and procedures regarding processes for making electronic payments and detailed procedures for proper file storage and destruction of old records.



County of Sacramento

September 7, 2021

Chevon Kothari, Director
Department of Health Services
County of Sacramento
7001-A East Parkway, Suite 1100
Sacramento, California 95823

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Dear Ms. Kothari:

We have performed the procedures, enumerated below, which were requested and agreed to by your department regarding TLCS, Inc., Hope Cooperative (TLCS)'s fiscal compliance as outlined in the contractual agreements (Agreements) listed below:

- **Mental Health Services – Transitional Community Opportunities for Recovery and Engagement (TCORE) and assignment of contract from Human Resource Consultants, Inc.**
 - **Contract No. 7202100-19-002 for the period July 1, 2018 to June 30, 2019**
- **Mental Health Services – Transitional Community Opportunities for Recovery and Engagement (TCORE) and**
 - **Contract No. 7202100-20-002 for the period July 1, 2019 to June 30, 2020**
- **Mental Health Services – Regional Support Team**
 - **Contract No. 7202900-19-014 for the period July 1, 2018 to June 30, 2019**
- **Mental Health Services – Regional Support Team**
 - **Contract No. 7202900-20-014 for the period July 1, 2019 to June 30, 2020**
- **Mental Health Services – New Directions Residential Services**
 - **Contract No. 7202900-19-029 for the period July 1, 2018 to June 30, 2019**
- **Mental Health Services – New Directions Residential Services**
 - **Contract No. 7202900-20-029 for the period July 1, 2019 to June 30, 2020**

- **Mental Health Services – Respite Services**
 - **Contract No. 7202900-19-080 for the period July 1, 2018 to June 30, 2019**
- **Mental Health Services – Respite Services**
 - **Contract No. 7202900-20-080 for the period July 1, 2019 to June 30, 2020**
- **Mental Health Services – Triage Navigator and Mobile Crisis Unit**
 - **Contract No. 7202900-19-106 for the period July 1, 2018 to June 30, 2019**
- **Mental Health Services – Triage Navigator and Mobile Crisis Unit**
 - **Contract No. 7202900-20-106 for the period July 1, 2019 to June 30, 2020**
- **Behavioral Health Services – Outpatient Treatment Services for Alcohol and Other Substance Abuse Disorders**
 - **Contract No. 7206000-20-112 for the period July 1, 2019 to June 30, 2020**

This agreed-upon procedures engagement was conducted to assist the Department of Health Services (DHS) to assess TLCS's financial condition and compliance with the above Agreements.

DHS's management is responsible for monitoring TLCS's compliance with the Agreements' requirements. The sufficiency of the procedures is solely the responsibility of DHS's management. Consequently, we make no representation regarding the sufficiency of the procedures described below and on page 3 of this report either for the purpose for which this report has been requested or for any other purpose. This report is applicable solely to the Agreements referred above and does not pertain to any other agreements of DHS or TLCS.

The procedures performed and our findings were as follows:

1. Internal Controls - We reviewed TLCS's written internal control policies and procedures including purchasing, vendor payments, payroll, claim submissions, cost allocations, general ledger, and financial report preparation. We also reviewed TLCS's written procedures for clients' admission and release, program eligibility verification, and services provided for its programs listed in the Agreements.

Finding: We noted TLCS did not update its record retention and electronic disbursement procedures. See Attachment I, *Current Findings and Recommendations*.

2. Financial Statements - We inspected TLCS's audit reports for fiscal years ended June 30, 2019 and 2020 to identify any concerns or issues that require your attention.

Finding: We did not note any exceptions as a result of this procedure.

3. Claim Submissions - We inspected TLCS's monthly invoice claims for August 2018, March 2019, June 2019, August 2019, March 2020, and June 2020. For actual cost reimbursement claims, we traced amounts claimed to documentation supporting the expense. For provisional rate and negotiated rate claims, we traced the claimed units of service to client service unit reports generated from Avatar.

Finding: We did not note any exceptions as a result of this procedure.

4. General Ledger - We traced TLCS's monthly invoice claims for August 2018, March 2019, June 2019, August 2019, March 2020, and June 2020 to TLCS's general ledger.

Finding: We did not note any exceptions as a result of this procedure.

5. Cost Allocations - We reviewed TLCS's cost allocation policies and procedures to identify any concerns or issues that required your attention. We tested the transactions listed at Item #3 above to identify any issues related to cost allocations.

Finding: We did not note any exceptions as a result of this procedure.

6. Funding Sources - We inspected TLCS's general ledger and invoice claims for July 2018, March 2019, June 2019, November 2019, March 2020, and June 2020 to identify any inappropriate or duplicated charges.

Finding: We did not note any exceptions as a result of this procedure.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not perform an audit or examination, or review, the objectives of which would be the expression of an opinion or conclusion, respectively, on TLCS's financial statements or schedules, internal controls, or compliance with the Agreements. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the Sacramento County Board of Supervisors, those charged with governance, Sacramento County Audit Committee, Sacramento County

Chevon Kothari, Director
September 7, 2021
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Executive, and DHS's management. It is not intended to be, and should not be, used by anyone other than those specified parties. However, this report is a matter of public record and its distribution is not limited.

Sincerely,

BEN LAMERA
DIRECTOR OF FINANCE

By: Ross McCarthy, CPA
Senior Audit Manager



Enclosures

Attachment I: Current Findings and Recommendations
Schedule I: TCORE Claims Paid Fiscal Year 2018-19
Schedule II: Regional Support Team Claims Paid Fiscal Year 2018-19
Schedule III: New Directions Claims Paid Fiscal Year 2018-19
Schedule IV: Crisis Respite Claim Paid Fiscal Year 2018-19
Schedule V: Triage Navigator Claims Paid Fiscal Year 2018-19
Schedule VI: TCORE Claims Paid Fiscal Year 2019-20
Schedule VII: Regional Support Team Claims Paid Fiscal Year 2019-20
Schedule VIII: New Directions Claims Paid Fiscal Year 2019-20
Schedule IX: Crisis Respite Claim Paid Fiscal Year 2019-20
Schedule X: Triage Navigator Claims Paid Fiscal Year 2019-20
Schedule XI: Outpatient Treatment Services Fiscal Year 2019-20

County of Sacramento
Department of Health Services
Fiscal Monitoring – TLCS, Inc.
Agreed-Upon Procedures
Current Findings and Recommendations
For the Period July 1, 2018 to June 30, 2020

1. Closed File Storage Policy and Procedures

Condition

TLCS, Inc. (TLCS)'s *Closed File Storage Policy and Procedures* did not include specified time periods for the retention of records. The policy should state the time period for the different categories and types of records to be maintained and then destroyed. TLCS's current policy designates certain managers to be responsible for overseeing records and destruction in accordance with the policies dictated by the County of Sacramento and under the internal direction of the Director for Program Services at TLCS.

Different governmental and grantees of awards have different record retention and destruction requirements. Documenting record retention and destruction timetables will help prevent destroying records too soon or incurring unnecessary storage costs.

County contract Section XXXIII *Audits and Records*, states in pertinent part, "COUNTY or its designee shall have the right at reasonable times and intervals to audit, at CONTRACTOR's premises, CONTRACTOR's financial and program records as COUNTY deems necessary to determine CONTRACTOR's compliance with legal and contractual requirements and the correctness of claims submitted by CONTRACTOR. CONTRACTOR shall maintain such records for a period of four years following termination of the Agreement..."

It appears TLCS management did not record retention and destruction timetables as part of its record retention policies and procedures.

Recommendation

TLCS should develop record retention procedures that ensure documentation for all types of claims are maintained for the required duration of time.

Management Response

DHS concurs with the finding. DHS will require TLCS to develop record retention procedures that ensure documentation for all types of claims are maintained for the required duration of time. TLCS will complete this by September 30, 2021.

County of Sacramento
Department of Health Services
Fiscal Monitoring – TLCS, Inc.
Agreed-Upon Procedures
Current Findings and Recommendations
For the period March 1, 2018 to June 30, 2020

2. No Documented Process for Electronic Payments

Condition

TLCS, Inc. (TLCS)'s *Cash Disbursement Policies for making payments online* does not clearly state how the functions of receiving the invoice, inputting payment data online, and executing the payment transaction online are separated between different staff members. The controls should ensure no one person is authorized to fully execute electronic disbursements.

Good internal controls dictate written procedures include adequate segregation of duties and control responsibilities must be established and maintained in all functional areas of entity. In general, custodial, processing/operating, and accounting responsibilities should be separated to promote independent review and evaluation of entity operations.

Without written procedures that demonstrate adequate segregation of duties, errors may not be caught timely and assets may not be properly safeguarded.

TLCS management did not provide sufficient detail in describing the duties and responsibilities of making electronic payments.

Recommendation

TLCS should update its policy and procedures to include the specific procedures and responsibilities of the different staff involved with executing electronic payments.

Management Response

DHS concurs with the finding and will require TLCS to update its policy and procedures to include the specific procedures and responsibilities of the different staff involved with executing electronic payments. TLCS will complete this by September 30, 2021.

**COUNTY OF SACRAMENTO
DEPARTMENT OF HEALTH SERVICES
TLCS, INC.
FISCAL MONITORING AGREED-UPON PROCEDURES
SCHEDULE OF CLAIMS PAID
FOR THE PERIOD JULY 1, 2018 TO JUNE 30, 2019**

TCORE

| <u>Month</u> | <u>Amount Claimed</u> | <u>Amount Paid</u> | <u>Difference</u> |
|--------------|---------------------------|------------------------|-------------------|
| Jul 2018 | \$ 373,037 | 373,037 | 0 |
| Aug 2018 | 295,634 | 295,634 | 0 |
| Sep 2018 | 288,756 | 288,756 | 0 |
| Oct 2018 | 320,443 | 320,443 | 0 |
| Nov 2018 | 301,472 | 301,472 | 0 |
| Dec 2018 | 292,966 | 292,966 | 0 |
| Jan 2019 | 429,506 | 429,506 | 0 |
| Feb 2019 | 320,263 | 320,263 | 0 |
| Mar 2019 | 390,825 | 390,825 | 0 |
| Apr 2019 | 372,619 | 372,619 | 0 |
| May 2019 | 357,853 | 357,853 | 0 |
| Jun 2019 | 357,148 | 357,148 | 0 |
| Totals | <u>\$ 4,100,521</u> | <u>4,100,521</u> | <u>0</u> |

See Independent Accountant's Report

**COUNTY OF SACRAMENTO
DEPARTMENT OF HEALTH SERVICES
TLCS, INC.
FISCAL MONITORING AGREED-UPON PROCEDURES
SCHEDULE OF CLAIMS PAID
FOR THE PERIOD JULY 1, 2018 TO JUNE 30, 2019**

REGIONAL SUPPORT TEAM

| <u>Month</u> | <u>Amount Claimed</u> | <u>Amount Paid</u> | <u>Difference</u> |
|--------------|---------------------------|------------------------|-------------------|
| Jul 2018 | \$ 251,078 | 251,078 | 0 |
| Aug 2018 | 265,675 | 265,675 | 0 |
| Sep 2018 | 251,053 | 251,053 | 0 |
| Oct 2018 | 295,597 | 295,597 | 0 |
| Nov 2018 | 297,064 | 297,064 | 0 |
| Dec 2018 | 663,582 | 663,582 | 0 |
| Jan 2019 | 324,074 | 324,074 | 0 |
| Feb 2019 | 297,949 | 297,949 | 0 |
| Mar 2019 | 866,824 | 866,824 | 0 |
| Apr 2019 | 29,759 | 29,759 | 0 |
| May 2019 | 389,730 | 389,730 | 0 |
| Jun 2019 | 419,631 | 419,631 | 0 |
| Totals | <u>\$ 4,352,017</u> | <u>4,352,017</u> | <u>0</u> |

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**COUNTY OF SACRAMENTO
DEPARTMENT OF HEALTH SERVICES
TLCS, INC.
FISCAL MONITORING AGREED-UPON PROCEDURES
SCHEDULE OF CLAIMS PAID
FOR THE PERIOD JULY 1, 2018 TO JUNE 30, 2019**

NEW DIRECTIONS

| <u>Month</u> | <u>Amount Claimed</u> | <u>Amount Paid</u> | <u>Difference</u> |
|--------------|---------------------------|------------------------|-------------------|
| Jul 2018 | \$ 342,343 | 342,343 | 0 |
| Aug 2018 | 377,636 | 377,636 | 0 |
| Sep 2018 | 313,751 | 313,751 | 0 |
| Oct 2018 | 370,341 | 370,341 | 0 |
| Nov 2018 | 344,312 | 344,312 | 0 |
| Dec 2018 | 611,024 | 611,024 | 0 |
| Jan 2019 | 413,327 | 413,327 | 0 |
| Feb 2019 | 314,277 | 314,277 | 0 |
| Mar 2019 | 560,104 | 560,104 | 0 |
| Apr 2019 | 403,577 | 403,577 | 0 |
| May 2019 | 319,159 | 319,159 | 0 |
| Jun 2019 | 437,659 | 437,659 | 0 |
| Totals | <u>\$ 4,807,509</u> | <u>4,807,509</u> | <u>0</u> |

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**COUNTY OF SACRAMENTO
DEPARTMENT OF HEALTH SERVICES
TLCS, INC.
FISCAL MONITORING AGREED-UPON PROCEDURES
SCHEDULE OF CLAIMS PAID
FOR THE PERIOD JULY 1, 2018 TO JUNE 30, 2019**

MENTAL HEALTH CRISIS RESPITE

| <u>Month</u> | <u>Amount Claimed</u> | <u>Amount Paid</u> | <u>Difference</u> |
|--------------|---------------------------|------------------------|-------------------|
| Jul 2018 | \$ 79,919 | 79,919 | 0 |
| Aug 2018 | 82,220 | 82,220 | 0 |
| Sep 2018 | 85,142 | 85,142 | 0 |
| Oct 2018 | 81,941 | 81,941 | 0 |
| Nov 2018 | 73,930 | 73,930 | 0 |
| Dec 2018 | 94,362 | 94,362 | 0 |
| Jan 2019 | 80,311 | 80,311 | 0 |
| Feb 2019 | 85,018 | 85,018 | 0 |
| Mar 2019 | 72,892 | 72,892 | 0 |
| Apr 2019 | 89,795 | 89,795 | 0 |
| May 2019 | 88,424 | 88,424 | 0 |
| Jun 2019 | 89,271 | 89,271 | 0 |
| Totals | <u>\$ 1,003,225</u> | <u>1,003,225</u> | <u>0</u> |

**COUNTY OF SACRAMENTO
DEPARTMENT OF HEALTH SERVICES
TLCS, INC.
FISCAL MONITORING AGREED-UPON PROCEDURES
SCHEDULE OF CLAIMS PAID
FOR THE PERIOD JULY 1, 2018 TO JUNE 30, 2019**

TRIAGE NAVIGATORS

| <u>Month</u> | <u>Amount Claimed</u> | <u>Amount Paid</u> | <u>Difference</u> |
|--------------|---------------------------|------------------------|-------------------|
| Jul 2018 | \$ 125,208 | 125,208 | 0 |
| Aug 2018 | 132,664 | 132,664 | 0 |
| Sep 2018 | 133,577 | 133,577 | 0 |
| Oct 2018 | 128,200 | 128,200 | 0 |
| Nov 2018 | 126,922 | 126,922 | 0 |
| Dec 2018 | 129,174 | 129,174 | 0 |
| Jan 2019 | 123,841 | 123,841 | 0 |
| Feb 2019 | 141,896 | 141,896 | 0 |
| Mar 2019 | 119,102 | 119,102 | 0 |
| Apr 2019 | 142,442 | 142,442 | 0 |
| May 2019 | 138,300 | 138,300 | 0 |
| Jun 2019 | 169,543 | 169,543 | 0 |
| Totals | <u>\$ 1,610,869</u> | <u>1,610,869</u> | <u>0</u> |

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**COUNTY OF SACRAMENTO
DEPARTMENT OF HEALTH SERVICES
TLCS, INC.
FISCAL MONITORING AGREED-UPON PROCEDURES
SCHEDULE OF CLAIMS PAID
FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020**

TCORE

| <u>Month</u> | <u>Amount Claimed</u> | <u>Amount Paid</u> | <u>Difference</u> |
|--------------|---------------------------|------------------------|-------------------|
| Jul 2019 | \$ 360,467 | 360,467 | 0 |
| Aug 2019 | 363,553 | 363,553 | 0 |
| Sep 2019 | 328,191 | 328,191 | 0 |
| Oct 2019 | 413,723 | 413,723 | 0 |
| Nov 2019 | 323,966 | 323,966 | 0 |
| Dec 2019 | 376,356 | 376,356 | 0 |
| Jan 2020 | 415,427 | 415,427 | 0 |
| Feb 2020 | 375,410 | 375,410 | 0 |
| Mar 2020 | 403,688 | 403,688 | 0 |
| Apr 2020 | 386,161 | 386,161 | 0 |
| May 2020 | 391,523 | 391,523 | 0 |
| Jun 2020 | <u>361,494</u> | <u>361,494</u> | <u>0</u> |
| Totals | <u>\$ 4,499,959</u> | <u>4,499,959</u> | <u>0</u> |

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**COUNTY OF SACRAMENTO
DEPARTMENT OF HEALTH SERVICES
TLCS, INC.
FISCAL MONITORING AGREED-UPON PROCEDURES
SCHEDULE OF CLAIMS PAID
FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020**

REGIONAL SUPPORT TEAM

| <u>Month</u> | <u>Amount Claimed</u> | <u>Amount Paid</u> | <u>Difference</u> |
|--------------|---------------------------|------------------------|-------------------|
| Jul 2019 | \$ 270,097 | 270,097 | 0 |
| Aug 2019 | 330,943 | 330,943 | 0 |
| Sep 2019 | 300,922 | 300,922 | 0 |
| Oct 2019 | 363,696 | 363,696 | 0 |
| Nov 2019 | 279,449 | 279,449 | 0 |
| Dec 2019 | 305,091 | 305,091 | 0 |
| Jan 2020 | 321,558 | 321,558 | 0 |
| Feb 2020 | 282,972 | 282,972 | 0 |
| Mar 2020 | 328,971 | 328,971 | 0 |
| Apr 2020 | 336,576 | 336,576 | 0 |
| May 2020 | 336,774 | 336,774 | 0 |
| Jun 2020 | 377,233 | 377,233 | 0 |
| Totals | <u>\$ 3,834,282</u> | <u>3,834,282</u> | <u>0</u> |

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**COUNTY OF SACRAMENTO
DEPARTMENT OF HEALTH SERVICES
TLCS, INC.
FISCAL MONITORING AGREED-UPON PROCEDURES
SCHEDULE OF CLAIMS PAID
FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020**

NEW DIRECTIONS

| <u>Month</u> | <u>Amount Claimed</u> | <u>Amount Paid</u> | <u>Difference</u> |
|--------------|---------------------------|------------------------|-------------------|
| Jul 2019 | \$ 312,965 | 312,965 | 0 |
| Aug 2019 | 323,714 | 323,714 | 0 |
| Sep 2019 | 286,992 | 286,992 | 0 |
| Oct 2019 | 372,982 | 372,982 | 0 |
| Nov 2019 | 312,423 | 312,423 | 0 |
| Dec 2019 | 335,570 | 335,570 | 0 |
| Jan 2020 | 345,224 | 345,224 | 0 |
| Feb 2020 | 321,800 | 321,800 | 0 |
| Mar 2020 | 354,656 | 354,656 | 0 |
| Apr 2020 | 375,084 | 375,084 | 0 |
| May 2020 | 440,531 | 440,531 | 0 |
| Jun 2020 | <u>509,953</u> | <u>509,953</u> | <u>0</u> |
| Totals | <u>\$ 4,291,894</u> | <u>4,291,894</u> | <u>0</u> |

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**COUNTY OF SACRAMENTO
DEPARTMENT OF HEALTH SERVICES
TLCS, INC.
FISCAL MONITORING AGREED-UPON PROCEDURES
SCHEDULE OF CLAIMS PAID
FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020**

MENTAL HEALTH CRISIS RESPITE

| <u>Month</u> | <u>Amount Claimed</u> | <u>Amount Paid</u> | <u>Difference</u> |
|--------------|---------------------------|------------------------|-------------------|
| Jul 2019 | \$ 79,810 | 79,810 | 0 |
| Aug 2019 | 74,825 | 74,825 | 0 |
| Sep 2019 | 72,838 | 72,838 | 0 |
| Oct 2019 | 77,826 | 77,826 | 0 |
| Nov 2019 | 79,850 | 79,850 | 0 |
| Dec 2019 | 75,261 | 75,261 | 0 |
| Jan 2020 | 77,639 | 77,639 | 0 |
| Feb 2020 | 65,669 | 65,669 | 0 |
| Mar 2020 | 80,196 | 80,196 | 0 |
| Apr 2020 | 85,000 | 85,000 | 0 |
| May 2020 | 85,000 | 85,000 | 0 |
| Jun 2020 | 85,000 | 85,000 | 0 |
| Totals | <u>\$ 938,914</u> | <u>938,914</u> | <u>0</u> |

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**COUNTY OF SACRAMENTO
DEPARTMENT OF HEALTH SERVICES
TLCS, INC.
FISCAL MONITORING AGREED-UPON PROCEDURES
SCHEDULE OF CLAIMS PAID
FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020**

TRIAGE NAVIGATORS

| <u>Month</u> | <u>Amount Claimed</u> | <u>Amount Paid</u> | <u>Difference</u> |
|--------------|----------------------------|-------------------------|-------------------|
| Jul 2019 | \$ 149,890 | 149,890 | 0 |
| Aug 2019 | 136,971 | 136,971 | 0 |
| Sep 2019 | 135,399 | 135,399 | 0 |
| Oct 2019 | 148,510 | 148,510 | 0 |
| Nov 2019 | 142,312 | 142,312 | 0 |
| Dec 2019 | 139,933 | 139,933 | 0 |
| Jan 2020 | 167,793 | 167,793 | 0 |
| Feb 2020 | 134,399 | 134,399 | 0 |
| Mar 2020 | 147,834 | 147,834 | 0 |
| Apr 2020 | 178,042 | 178,042 | 0 |
| May 2020 | 150,807 | 150,807 | 0 |
| Jun 2020 | 129,478 | 129,478 | 0 |
| Totals | <u><u>\$ 1,761,368</u></u> | <u><u>1,761,368</u></u> | <u><u>0</u></u> |

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**COUNTY OF SACRAMENTO
DEPARTMENT OF HEALTH SERVICES
TLCS, INC.
FISCAL MONITORING AGREED-UPON PROCEDURES
SCHEDULE OF CLAIMS PAID
FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020**

OUTPATIENT TREATMENT SERVICES

| <u>Month</u> | <u>Amount Claimed</u> | <u>Amount Paid</u> | <u>Difference</u> |
|--------------|---------------------------|------------------------|-------------------|
| Jul 2019 | \$ - | - | 0 |
| Aug 2019 | - | - | 0 |
| Sep 2019 | 3,142 | 3,142 | 0 |
| Oct 2019 | 10,788 | 10,788 | 0 |
| Nov 2019 | 3,793 | 3,793 | 0 |
| Dec 2019 | 2,960 | 2,960 | 0 |
| Jan 2020 | 5,443 | 5,443 | 0 |
| Feb 2020 | 7,150 | 7,150 | 0 |
| Mar 2020 | 5,602 | 5,602 | 0 |
| Apr 2020 | 11,313 | 11,313 | 0 |
| May 2020 | 9,701 | 9,701 | 0 |
| Jun 2020 | 6,406 | 6,406 | 0 |
| Totals | <u>\$ 66,298</u> | <u>66,298</u> | <u>0</u> |

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