Center for Civic Education
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Center for Civic Education's Response to the Draft OIG Audit Report

(Control Number ED-OIG/A09I0010)

August 13, 2009

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Raymond Hendren
Regional Inspector General for Audit
U.S. Department of Education
Office of Inspector General
501 I Street, Suite 9-200
Sacramento, CA 95814

Dear Mr. Hendren:

We are pleased to provide the following information and enclosed response on behalf of the Center for Civic Education ("CCE" or "Center") to the draft Office of Inspector General (OIG) findings and recommendations.

The enclosure provides a detailed, point-by-point response to each of the proposed findings in the draft report. We in no way question the good faith of the auditors in conducting this audit, and we appreciate some of the issues they have identified, which have assisted us in making improvements in specific financial management practices. However, we must register our very strong belief that some of the sweeping recommendations in the report are extreme and unwarranted. We have several overall reactions to the draft report, as follows:

- Apart from some minor, unallowable costs mistakenly charged to grants, the auditors found no evidence of expenditures for anything other than allowable programmatic costs specified in proposals and budgets approved by the U.S. Department of Education (ED). Stated another way, from 99.9991% to 99.998%[1] of all audited costs were clearly spent on furthering the goals of the ED grant programs. By saying this, CCE does not seek to diminish the importance of meeting all technical requirements relating to accounting for use of grant funds; indeed, thanks to this report, CCE has already altered some of its grants management policies and administrative practices. CCE merely wishes to stress that the vast majority of grant funds were spent to further programmatic goals approved by ED. In short, CCE performed precisely the work it promised to do, performed that work very well, and effectively and conscientiously served the purpose of each of ED's grants.

- The process used by the OIG to perform the audit and issue this draft report is fundamentally unfair. First, because OIG disapproved of the fact that CCE availed itself of its right to have a witness present during employee interviews regarding staff time accounting practices, OIG, as it acknowledges in the draft audit report, curtailed CCE's opportunity to provide additional information justifying these expenses. In effect, OIG's audit work and its draft audit report would punish CCE for exercising

[1] This figure depends upon whether one accepts all of the costs the auditors found unallowable or only those the Center agrees were unallowable. *The Center has reimbursed open grants for the .0009% in costs it agrees were mistakenly charged to grants and unallowable.*

its rights, and the draft audit report furthermore materially mischaracterizes CCE's purpose in having a witness present at the interviews. Second, while OIG granted short extensions to reply to the draft audit report, it declined CCE's request to extend the deadline for responding to the audit until ED complies with CCE's Freedom of Information Act (FOIA) request for precedential documents that relate to the issues in the audit. As you know, CCE filed a FOIA request on June 8, 2009, but, to date, ED has failed to provide documents in response to our request. Contrary to its statutory obligations, ED has, to date, denied CCE access to ED information that CCE needs to respond to the draft audit report. If OIG proceeds to issue a final audit report without ED's having complied with our FOIA request, ED may be prejudicing our ability to respond to the draft audit by failing to provide public information relevant to the audit. We respectfully renew our request that a final audit not be issued until these documents are provided and until we have had an opportunity to review them and file a supplementary response, if warranted.

- The recommendation in the draft report that CCE be designated a "high-risk grantee" subject to special grant conditions is plainly unwarranted. CCE has a well-deserved reputation for program quality and responsible administration of grants. We take strong exception to this proposed finding. Even if CCE does not prevail on specific cost accountability issues raised in the draft audit report—and we believe that many of these proposed findings should not and will not be sustained—these issues at most reflect discrete technical mistakes or misunderstandings of specific procedures made by particular grants managers. Changes have been made in each of these areas to respond to recommendations in the draft audit report. Proposed, conclusory findings regarding systemic deficiencies simply are not supported by the discrete, concrete compliance issues cited in the report. The regulatory standards for designation as a high-risk grantee do not exist here. We note also that each year CCE has engaged an independent auditing firm to conduct A-133 audits. The audits have consistently reported that "In our opinion, the Center has complied, in all material respects, with the requirements referred to above (Government Auditing Standards issued by the Comptroller General of the United States and OMB Circular A-133) that are applicable to each of its major federal programs…."

- CCE is designated in the Elementary and Secondary Education Act (ESEA) as a multiyear recipient of funds (subject to annual appropriations), for the duration of the ESEA authorization. To recommend, as the draft report does, that CCE return grant payments that were carried over and obligated in the year after the one-year designated grant period in particular awards (but within the congressionally authorized period) makes no sense. There is no harm to any federal interest presented by this issue.

- In making the case that CCE drew down funds in excess of immediate needs and/or did not expend, in a timely manner, funds that it had drawn down, the draft audit report relies on the cash on hand in CCE's checking account. This reliance fails to take into account funds obligated through outstanding checks that had not been deducted by the bank. The proper measure of CCE's rate of expenditure is reflected in its spending ledger. Attachment D shows that CCE held an average negative balance of ED funds during the audit period which, in effect, meant that CCE was operating on what was essentially a cash reimbursement basis.

- Lastly, again assuming the worst—that CCE does not prevail on specific issues in the audit regarding the process for accounting—we submit that a recovery of grant funds by ED is unjustified for these issues. Under Section 452 of the General Education Provisions Act (GEPA), a grant recipient that made an unallowable expenditure or failed to account for funds is obligated to return an amount that is proportional to the harm its violation caused to an identifiable federal interest associated with the federal grant program. CCE submits that, with minor exceptions for which it has already reimbursed the grants, the issues presented in the audit at most involve minor deviations in the specifically prescribed processes for accounting, but do not amount to a basic failure to account for proper use of grant funds.

  Futhermore, Section 452 of GEPA requires ED, in seeking to recover grant funds, to provide an analysis reflecting the value of the program services actually obtained in determining harm to the federal interest. These grants were properly implemented and achieved their purposes. This issue may be for resolution by program officials, not OIG, but we want to stress that CCE's implementation and administration of these grants has well served, not harmed, applicable federal interests. Each year CCE's domestic programs reach approximately 2,000,000 students, and its international programs reach approximately 1,200,000 students. Research indicates these programs clearly foster a profound understanding and commitment to the fundamental values of constitutional democracy and students' capacities to participate competently and responsibly in the political life of their communities and nations. These programs are the most thoroughly researched programs in the field of civic education. CCE would be pleased to provide, either to OIG or to program officials, evidence of the value of the program services it rendered under these grants. This issue was not addressed in the audit.

We would appreciate an opportunity to discuss these issues and would be happy to answer any questions or provide additional information.

Sincerely,

Charles N. Quigley
Executive Director
Center for Civic Education

Enclosure

Center for Civic Education's Response to the Draft OIG Audit Report

Control Number ED-OIG/A09I0010

I. CCE response to "Executive Summary"

A. General

During the audit period, the Center for Civic Education's (CCE's) expenditures for U.S. Department of Education (ED) projects totaled $22,166,652. These funds were used to support domestic and international civic education programs in all 50 states, the District of Columbia, the U.S. trust territories, and more than 80 other nations. The programs involved approximately 453 domestic subawards and 133 international subawards ranging from $2,000 to more than $960,000.

In its executive summary, the OIG audit report paints a seemingly dire picture of CCE's financial conduct. This picture, however, is highly inaccurate.

Only a miniscule fraction, about .002% to .0009%,[2] of the audited costs were identified by the auditors as having been spent on costs that did not benefit the goals of the ED-funded programs,[3] and these were the result of simple bookkeeping mistakes. There are no allegations here that CCE's financial conduct in any way impaired its educational mission. There are no specific allegations that the integrity of CCE's work was in any way compromised, nor could there be. For example, it is true that CCE carried funds forward from prior years to pay for textbooks to be used in a following year without obtaining permission to do so from ED. However, funding of such costs was in the approved budget for each year, the texts were printed and distributed free to schools throughout the nation as required in CCE's approved proposals, and the result was the freeing up of funds from the subsequent budget to pay for additional professional development programs and other related and legitimate programmatic costs. Moreover, the Elementary and Secondary Education Act (ESEA) expressly authorized these grants to CCE for the duration of the ESEA authorization period (Secs. 2341-2346, ESEA). No federal interest was served in funding the project one year at a time—rather than as a multiyear project subject to annual appropriations as is often done for direct grants by ED—and in this circumstance there is no harm to any federal interest in carrying these funds forward to the subsequent fiscal year for these legitimate project costs within the period of congressional authorization. On the contrary, the subject expenditures furthered specific statutory purposes "to continue and expand" CCE's educational program (Sec. 2344(b)(1)(A), ESEA) and to make the program broadly available (Sec. 2344(b)(1)(2), ESEA).

The draft audit report is replete with these sorts of instances where arguable technical variances from administrative processes took place in the context of perfectly acceptable and appropriate

[2] See footnote 1.

[3] CCE recognizes that the auditors claim certain costs cannot be substantiated and thus, possibly, might be eventually deemed unallowable. The overwhelming majority of such costs are personnel costs reflected by CCE's time sheets. CCE vigorously denies that such costs were unallowable.

programmatic payments. For example, the draft report includes a proposed finding that CCE drew down certain grant funds prematurely. However, as detailed in this response, CCE's financial management actually *saved* the government money by drawing down a monthly average of $63,779 less in grant funds than it was eligible to receive. And, the money that was drawn down went to pay for allowable programmatic expenses.

The draft likewise is inaccurate in indicating that CCE did not have written policies regarding a wide variety of financial procedures. These assertions by the auditors will be addressed with specificity in the body of this response. The fact is that CCE did have written financial policies. These policies were detailed in policy manuals that were handed to the auditors by CCE's attorney.

What is particularly troubling in the draft audit report is its attempt to take a small number of discrete issues over technical accounting procedures—where we concede there are some legitimate issues (but for which we strongly believe we are in substantive compliance, as explained in the sections below)—and contrive a finding of systemic inadequacies in CCE's financial management systems and a recommendation that CCE be designated a "high-risk grantee" subject to special grant conditions. These sweeping, proposed findings simply are not supported by the particular accounting issues addressed in the report. At most, these findings represent discrete misunderstandings of applicable requirements on a small number of issues. We take very seriously our responsibility to account transparently for the proper use of federal grant funds and, without waiting for the outcome of these issues in the audit process, we have taken steps to address these issues, as outlined in the sections below. Given the nature and scope of the accounting issues and the corrective actions we have taken, Finding No. 1 and the recommendation to designate CCE as a high-risk grantee are unwarranted and should be withdrawn from the draft audit report.

The draft audit report includes a number of specific recommendations regarding repayment of grant funds that the report claims have been misspent or not properly accounted for. In a small number of cases, we agree with these proposed findings and have reimbursed the grants. For most issues, we contest the proposed finding, for the reasons articulated in the following sections of this report. One fundamental point needs to be noted here, however: contrary to the recommendations for repayment in the audit report, ED by statute has the burden of establishing a prima facie case for the recovery of funds, *"including an analysis reflecting the value of the program services actually obtained in a determination of harm to the Federal interest."*[4] That issue was not addressed in the audit or the audit report. We will be pleased to provide whatever information is needed on this issue to OIG or to the program office responsible for resolving the audit. As demonstrated below, CCE performed precisely the work it promised to complete, it performed that work well, and it delivered full value for the grant money it received. CCE

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[4] Section 452(a)(2) of the General Education Provisions Act, 20 U.S.C. 1234a(a)(2). Note that Section 452(a)(3) provides that failure by a recipient to maintain records required by law, or to allow ED access to such records, shall constitute a prima facie case for purposes of paragraph (2), but it does not, in our view, obviate the requirement to analyze the value of program services obtained in determining harm to the federal interest. ED regulations implementing these provisions do not address the value of services issue (34 CFR Part 81). Also, CCE maintained and provided access to the required grant records.

vigorously asserts that its work was not impaired, and the effectiveness, impact, and integrity of its programs were not compromised in any way by any issues raised in the audit report.

Specifically, during the academic year covered by the audit period, the curricular programs supported with ED funds were used by teachers and students in schools in every congressional district of the United States and in more than 80 other nations. Annual participation by students is estimated at more than 2,000,000 for domestic programs and 1,200,000 for international programs, totaling 3,200,000. Research indicates that students participating in these programs exceed their peers and adults in knowledge of the fundamental principles of constitutional democracy, the use of intellectual and participatory skills, and the acquisition of dispositions that facilitate competent and responsible participation in the political life of their communities and countries. Indeed, these programs are the most thoroughly researched in the field of civic education. For more information on research on CCE programs, please see civiced.org/research/.

B. Scope Limitation

We also need to address the scope limitation described in the executive summary of the report. As stated in that section, OIG curtailed interviews with CCE personnel regarding the preparation of monthly time sheets to document time worked on grants because CCE required CCE counsel to be present at these interviews. OIG auditors viewed this as an attempt by CCE to intimidate employees and prevent them from speaking freely. The draft report acknowledges that additional information on this issue may have come to OIG's attention if it had not curtailed the interviews.

OIG's concern is unfounded and contradicted by the facts. As acknowledged in an earlier draft of the audit report (but omitted from the current version), CCE employees informed the auditors that they had been instructed by CCE management to tell the truth in these interviews, which they did.[5] CCE's executive director, on multiple occasions, told employees to tell the truth when interviewed by the auditors. An attorney was present during interviews because CCE's board of directors wanted to make sure young staff members did not feel intimidated by the auditors.[6] In fact, we know of no instance when the auditors ever attempted to intimidate anyone, but this was the sole concern that led to an attorney being present. The auditors did nothing wrong during their interviews, but neither did CCE. The suggestion that CCE may have hampered the auditors' investigation is simply a distortion of the facts.

The May 23, 2008, email from CCE's Chief Fiscal Officer (CFO) to CCE employees—referenced in the draft audit report as an attempt to coach their answers in the OIG interviews (Attachment B)—was prompted by the CFO's concern that individual employees would be

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[5] The audit omits language from a prior draft stating that when the auditors asked the employees "whether they received any kind of communication regarding the preparation of monthly time sheets from management, the Accounting Department, or others since our initial site visit, *some employees responded that the Executive Director had told them to be truthful and most employees responded that no communication was distributed to them*" (emphasis added).

[6] The auditors originally represented to CCE's executive director that a specific federal regulation prohibited a CCE employee or anyone else from being present as a witness during auditor-conducted interviews. That representation was inaccurate, and eventually the auditors permitted CCE's attorney to be present.

intimidated by auditors and therefore should be reminded of the record-keeping procedure. Although the email was benign in intent, when CCE's director of administration saw it, he was concerned that it could be perceived as an attempt to coach employees. When the executive director returned to the office from an overseas trip on May 29, the director of administration notified him of his concern regarding the email. Within 24 hours, a meeting was held with all staff. During this meeting and subsequent staff meetings, the executive director explained that the OIG auditors were federal officials responsible for determining staff and CCE compliance with federal regulations. Furthermore, he explained that to lie to a federal auditor is a federal crime and that any staff that did so would endanger CCE and would individually be subject to prosecution. He directed all staff to answer the auditors' questions directly and honestly; that is—to tell the truth.[7] At the beginning of the interview process, on July 1, 2008, the executive director informed the auditors that he had been directed by his board to have a witness attend the interviews and apologized for any inconvenience this might cause.

CCE counsel met with staff members who were to be interviewed by the auditors and gave them strict instructions to tell the truth in response to auditor questions. The attorney then sat in on the auditors' interviews with staff. Afterward, he noted that in every instance in which the auditors asked staff if they had been coached, they responded either "No" or that they had been told to tell the truth.

CCE has no disagreement with the statement in the draft audit report, derived from Government Auditing Standards, that "testimonial evidence obtained under conditions in which persons may speak freely is generally more reliable than evidence obtained under circumstances in which the persons may be intimidated." That is precisely why the CCE board of directors decided to have counsel present, recognizing the potential that individual staff members scheduled to be interviewed—many of whom were young and relatively inexperienced—might be intimidated by private interviews with three federal auditors.

What is most troubling about this issue is not only the unsupported inferences drawn in the draft report, but also the actions that OIG took to curtail its fact-gathering on this issue. In effect, OIG may have prejudiced CCE's opportunity to address the audit issue by cutting short CCE's opportunity to present additional evidence on the issue of accounting for staff time.
We submit that OIG's conduct—first, incorrectly advising CCE that it had no right to have an attorney present; second, drawing negative and unwarranted inferences from that presence; and third, curtailing further examination of this issue—does not meet the most elementary standards for neutral fact-gathering and fair treatment of grantees.

[7] CCE staff presumably did not mention the email from the CFO regarding CCE time sheet procedures because they were directed to tell the truth and repeatedly warned of the possible consequences of not doing so by the executive director and CCE's attorney. Thus, the email had no relevance to them, particularly as it was sent on May 23, 2008, almost six weeks before the interviews took place on July 1 and 2, 2008.

II. CCE response to "Audit Results"

CCE believes that the findings included in the "Audit Results" section are in some instances disproportionate to the discrete issues identified by the auditors, in some instances not substantiated by the auditors, and in some instances inaccurate. Each of the findings is addressed in the following subsections.

Finding No. 1—"CCE's Financial Management System Did Not Meet Required Standards for Administering the Federal Education Grants"

A. Regulatory Controls and Procedures

The auditors claim that CCE was not in compliance with EDGAR 34 C.F.R. 74.21(b), which provides the following:

> *Recipient's financial management system shall provide for the following:*
>
> *(3) Effective control over and accountability for all funds, property, and other assets. Recipients shall adequately safeguard all assets and assure they are used solely for authorized purposes….*
>
> *(5) Written procedures to minimize the time elapsing between the transfer of funds to the recipient from the U.S. Treasury and the issuance or redemption of checks, warrants or payments by other means for program purposes by the recipient….*
>
> *(6) Written procedures for determining the reasonableness, allocability, and allowability of costs in accordance with the provisions of the applicable Federal cost principles and the terms and conditions of the award….*

CCE response regarding controls and written procedures to ensure proper and timely use of grant funds. OIG's draft finding is a conclusory finding that is not supported by the specific, concrete issues identified. CCE firmly believes that its financial management systems comply with applicable regulations. CCE's fiscal records are complete and transparent. All expenditures were accounted for and, with minor exceptions noted above and explained below, spent for authorized purposes specified in its ED-approved proposals and budgets. Furthermore, each year, CCE has engaged an independent auditing firm to conduct A-133 audits. It has consistently found that, "In our opinion, the Center has complied, in all material respects, with the requirements referred to above (Government Auditing Standards issued by the Comptroller General of the United States and OMB Circular A-133) that are applicable to each of its major federal programs…."

All transactions are documented clearly and appropriately segregated in CCE's accounting records. The only funds that were mistakenly used for unauthorized purposes were the results of bookkeeping errors or program staff charging incorrect accounts. CCE believes these costs totaled approximately $6,296, or .0009% of the $7,380,937 in ED funds that were audited, although the auditors claim that these costs totaled about $13,000, or .002% of the audited funds. CCE believes such mistakes do not reflect serious systemic shortcomings in its control over and accountability for all funds; rather, these are inevitable human errors. More importantly, the principal bases cited by OIG for this finding relate to the periods for obligating funds and the timing of expenditures, which reflect honestly held disagreements or possible misunderstandings about applicable requirements, not systemic deficiencies. Changes in policies and practices have been made in each of these areas to address the identified issues. All of this is discussed below in the context of the report's specific draft findings.

CCE's policy and procedures manuals do include written procedures consistent with the subject requirements. For example, CCE's Financial and Administrative Policies Manual, Section 3.4(E) in effect at the time of the audit, stated, "According to Treasury Circular 1075, the time elapsed between the transfer of funds from the U.S. Treasury and disbursement by the CCE should be minimized and should be limited to the actual, immediate cash requirements of the CCE." Section (f) stated, "If required by the Federal agency, the CCE will, insofar as feasible, limit cash advances in the hands of their subgrantees or grantees to not more than their needs."

CCE has and uses extensive policy, procedures, and personnel manuals designed to ensure compliance with federal cost principles. It also has and uses materials relevant to this matter provided by ED, such as EDGAR, the attachments to its Grant Award Notification, and miscellaneous documents provided from time to time, such as the "Expanded Authority Amendments" to EDGAR contained in Attachment C. In addition, CCE uses similar materials provided by such federal agencies as the Department of Justice and the Department of State, the U.S. Agency for International Development, and the National Endowment for the Humanities.

Change in CCE policies and procedures. The audit has revealed that, in spite of having policy, procedures, procurement, and personnel manuals on hand, both programmatic and fiscal staff need increased periodic training to ensure actual practices conform with written policies and procedures. Shortly after the audit began, CCE held a number of training programs for staff in fiscal management and grant compliance, which included a review of CCE's manuals. Such training programs will continue to be held on a regular basis and at other times when circumstances call for them. Furthermore, CCE now provides time at every weekly staff meeting to address any compliance issues that might arise between formal training sessions. In addition, CCE has revised its policy, procedures, procurement, and personnel manuals to make them more user-friendly and to ensure that they clearly and appropriately cover all issues addressed in this audit.

B. Authorized Periods of Availability

The draft audit report states that CCE did not have controls to limit use of grant funds to authorized periods of availability.

The draft report states that CCE charged grants for several costs that were "obligated after the period of availability" and referred to EDGAR, 34 CFR 74.28, which states the following:

[w]here a funding period is specified, a recipient may charge to the grant only allowable costs resulting from obligations incurred during the funding period….

CCE response regarding the obligation of funds. CCE does not agree that any costs were "obligated after the period of availability." We think it is important to note that ED support for the CCE programs that were audited has been directed by Congress since 1987. Congress authorizes CCE's programs for periods ranging from five to seven years, directs ED to fund them for the period for which they are authorized, and each year directs ED to fund the programs at levels established through the appropriations process. Thus, each year's program is essentially a continuation of the prior year's program. For this reason, we think CCE's programs should be viewed by ED as multiyear projects and that the provisions of EDGAR 34 CFR 75.250, 251, and 253 should apply to these grants. This would mean that CCE could "expend funds that have not been obligated at the end of a budget period for obligations of the subsequent budget period…" ((34 CFR 75.253 (c) (1)). In short, since Congress treats the program as a multiyear project, we respectfully believe that ED should do so as well. In this circumstance, it serves no federal purpose to require that grant funds be obligated within a particular year, and it causes no harm to any federal interest if CCE expends these funds across fiscal years within the years that the program is authorized and funded by Congress. In this regard, it is interesting to note that the ED competitive grant awards under the same authorizing legislation are treated as multiyear grants.[8] There is no rational basis for a multiyear congressional authorization for the express purpose of funding CCE to be restricted in the manner recommended in the draft audit report.

We also think it relevant to note that several years ago, the ED program officer supervising CCE's programs provided the CFO a document entitled "The 'Expanded Authorities' Amendments," which referred to amendments to several sections in EDGAR (see Attachment C). This document contained several statements in a section entitled "Carryover" that led CCE's CFO to believe that it was allowable to carry funds forward from prior years. The document quoted from EDGAR regulatory provisions, indicating that "Unexpended funds are carried over from one budget to the next without prior approval" (Section 74.25(e)(3)) and "Unexpended funds may be used for any allowable cost that falls within the approved project scope" (Section 75.253 (c)(1))—the section regarding multiyear projects.

As a technical matter, CCE's CFO may have misread these provisions generally to authorize carryover absent a grant award designated as a multiyear award. Nevertheless, given the multi-year statutory provisions for these particular grants, CCE believes these grants properly should be understood as a multiyear project and it notes that all funds spent in subsequent grant years were spent entirely for the allowable costs of its educational programs. For example, the first three items challenged by the auditors, which appear in Table 2 of their report, identify charges for the printing of textbooks that were provided free to public and private schools throughout the country—an allowable cost included annually in the proposals and budgets approved by ED.

The fourth and fifth items in Table 2 identify charges for the payment of subawards to Bowling Green State University (BGSU) and the American Federation of Teachers (AFT) for their participation in the Cooperative Program (CCE's Civitas Exchange Program). BGSU has

[8] In recent years such multi-year grants have been awarded to the American Federation of Teachers, the Center for Civic Education, the Constitutional Rights Foundation of Chicago, and Russell Sage College of New York.

participated in this program for seven years and AFT has participated for 14 years. For the record, the scholars and civic education staff at each institution responsible for fulfilling programmatic obligations have had an excellent record of doing so. The fiscal offices of both institutions, however, have been seriously lacking in regard to the timely signing of contracts and submission of documentation of expenditures. Both institutions use their own funds throughout the grant periods and then ask for reimbursement typically far after the termination of grant periods, which has led to the issues identified by the auditors. It should be noted that CCE staff frequently urged these organizations to submit the required documents, but the organizations failed to respond until far after they were due.

The auditors correctly point out that the payments for the subawards to both institutions occurred after the end of the “grant performance period.” They also suggest that the payments were made for “contract services that were obligated after the period of availability” based upon the observation that the formal executed contracts with both institutions are dated after the grant period. CCE disagrees with this proposed finding. First, as discussed above, CCE believes these grants should be understood as multiyear projects, with funds from one grant year able to be carried into a subsequent year. Second, CCE believes that legally binding and enforceable contractual obligations were established with both BGSU and AFT at or before the beginning of the applicable grant period, that the tardily signed formal contracts merely memorialized these prior enforceable agreements, that both BGSU and AFT fully performed their services during the grant period, and that therefore CCE was legally obligated to pay for the fulfillment of the subawards.

More specifically,

- Both BGSU and AFT had received subawards for a number of years before the grant period in question and had reasonable expectations that they would receive continued subawards because, among other things, they were aware that they were included in CCE’s proposal and budget that were approved annually by ED.
- At the beginning of the grant period, CCE staff notified BGSU and AFT that they would be receiving subawards and the amount of funding they would receive. They were also asked to submit proposals and budgets for the grant period and notified that signed contracts would be established upon CCE’s receipt and approval of the proposals and budgets.
- Programmatic reports obtained by CCE from BGSU and AFT document that they began to fulfill their obligations under their subawards from the beginning of the grant period and completed them during the grant period.
- Both BGSU and AFT supervised domestic and international partner organizations that also received subawards and also submitted programmatic reports that indicated they began to fulfill their obligations under their subawards from the beginning of the grant period and completed them during the grant period.
- The programmatic activities of both institutions were monitored by CCE staff to ensure that their programmatic obligations were met during the aforementioned grant period.

Summarizing, with respect to the aforementioned disputed costs, CCE believes these costs clearly benefited the grant and,

- the expenditures were otherwise allocable, allowable, and reasonable;
- the expenditures were approvable at the time that they were made;
- the facts and circumstances of the expenditures show that CCE did not intend to circumvent ED's grant requirements.

CCE's subaward policy and procedures. The auditors note that during a meeting at CCE on February 13, 2009, they "provided a table showing the information regarding 98 transactions totaling $1,744,087 that were charged to grants after CCE had made the last GAPS draw for the grants" (see Table 3 in the draft audit report). CCE would like to point out that of the 98 transactions totaling $1,744,087 identified by the auditors, $1,157,403 was encumbered for payments to subawardees for obligations incurred during grant periods but paid later due to the late receipt by CCE of final reports from subawardees. The remainder was composed of $459,640 for the publication of textbooks previously noted in Table 2, and $127,044 for salaries and other program costs.

During the audit year, CCE managed 453 domestic and 133 international subawards ranging from about $2,000 to more than $960,000**.** At the end of the grant period, each subawardee was required to submit satisfactory final programmatic and fiscal reports prior to receiving final payment under their subawards. Although most of the recipients of CCE's 586 subawards made during the audit year were prompt in their submission of final reports and requests for final payments, a few (three subawardees identified by the auditors in particular) took months and, in some cases, more than a year to submit satisfactory final reports—long after CCE had made its final drawdown of grant funds.

CCE is persistent in urging subawardees to submit their paperwork in a timely manner but has not always been successful in doing so. The problem is most common when the subawardees are universities or other large organizations that use their own funds throughout grant periods and request reimbursement afterwards—sometimes long afterwards—and CCE's policy is not to disburse funds without adequate programmatic and financial documentation.

Change in CCE policies and procedures. However the audit is resolved, CCE has instructed program directors and fiscal management staff to continue to work closely together to facilitate the timely obligation and expenditure of grant funds within particular grant periods. CCE has established new written policies and procedures to ensure this takes place. Furthermore, since it is likely that some grant funds will exist after the end of a grant period due to, for example, the late return by subawardees of unexpended grant funds, CCE will handle such funds in accordance with applicable requirements. In order to ensure the timely signing of formal, written contracts with those receiving subawards, CCE has implemented new policies and procedures that require organizations receiving annual subawards to submit proposals and budgets to CCE for approval a minimum of two weeks before the beginning of grant periods. CCE then reviews and approves proposals and budgets and obtains signed contracts from those receiving subawards at the beginning of the grant period.

C. Time between Receipt and Expenditure of Grant Funds

The auditors state that CCE did not have procedures to minimize time between receipt and expenditure of grant funds.

The auditors find that there were "98 transactions, totaling $1,744,087 that were charged to grants after CCE had made the last GAPS draw for the grant. The transactions typically occurred weeks, months, and in a few cases more than a year after the last draw of grant funds." They cite EDGAR 74.22 (b) and note that the GAPS form used for requesting funds requires the funds to be spent within three days of their receipt.

1. General. CCE has three responses to this finding: first, in the majority of cases, CCE did all it could given that third parties were working on a cash reimbursement basis, and they presented billing documentation extremely late; second, although CCE was unaware of this process, EDGAR (34 CFR 74.71(b)) authorized ED to approve holding these funds for an extended period of time in order to reimburse subawardees; and third, notwithstanding all of the above, the procedures used by CCE actually saved the taxpayers money (see below).

2. CCE's procedure actually saved the government money. CCE assumes the ED rationale for limiting cash advances to what is needed for three-day periods is to enable the federal government to gain interest on its funds for as long as possible before disbursing them. Assuming this is correct, CCE did not cost the government lost interest revenue by virtue of how it administered the grant. For a variety of reasons, throughout the audit period CCE drew down a monthly average of $63,779 *less* than it actually spent on ED programs**.**

A review of the table included as Attachment D reveals that during the audit period, the average monthly drawdown of ED funds was $1,783,441 and the monthly CCE expenditure for those programs was $1,847,221. Thus, throughout the audit period CCE was consistently drawing down less ED funding, on average, than it was paying out**—**a total shortfall of ED funds at the end of the audit period of $765,360.

This happened because the ED funds drawn down were deposited in a cash bank account that included funds from a number of other sources, including CCE's non federal contracts, donations, and other unrestricted funds. CCE used money from these other funds to pay for the monthly shortfall. In effect, CCE used these other funds to advance money to cover the ED shortfall until such time as additional ED funds were drawn down. The fact is, the federal treasury (and ultimately the taxpayers) benefited from this situation by being able to accumulate interest on funds that could legitimately have been drawn down by CCE. CCE was, by default, functioning on a cost reimbursement basis.

The draft audit report's assertion that CCE drew down more funds than were needed for three days' expenses was based upon the amount of funds held in CCE's checking account, which did not take into account the obligation of outstanding checks (see line 6 in Attachment D) or deposits in transit (see line 7 in Attachment D) contained in CCE's ledger. The ledger would have shown that CCE had a monthly average of $647,000 in outstanding checks (see line 6 in Attachment D) that could be cashed at any time. In fact, rather than holding a surplus of ED funds in its ledger, CCE had a negative cash balance of ED funds in its ledger for all but one month during the audit period (see line 10 in Attachment D). Therefore, the draft audit report's claim that CCE drew down more funds than required for its immediate needs is incorrect.

<u>3. The ED monitoring system did not notify CCE that it had drawn excessive amounts of cash.</u> In the attachments to CCE's grant award notification, there is a "Memorandum to ED Discretionary Grantees" (Attachment E) that includes the statement, "Keep in mind that the Department monitors cash drawdown activity for all grants on a weekly basis. Department staff will contact grantees who appear to have drawn down excessive amounts of cash under one or more grants during the fiscal quarter to discuss the particular situation." The fact that the Department did not contact CCE regarding drawdowns during the audit period and had never done so in more than 15 years prior to the audit period led CCE's CFO to believe that his drawdowns on an aggregate basis were not excessive. And, as may be seen in Attachment D, they were not excessive.

<u>Change in CCE policies and procedures.</u> CCE will continue to maintain the minimum allowable ED funds in its cash accounts that are required to meet its average daily needs. CCE will work with ED to develop an acceptable means of drawing down and holding funds obligated during a grant period to be paid to subawardees upon submission of satisfactory final reports after grant periods and add the resulting policies and procedures to its manuals. CCE also has established a new policy regarding subawardees that have not submitted satisfactory final reports within 60 days after the termination of a grant period. Such organizations will receive a registered letter informing them that if final reports are not received by the CCE within 90 days after the termination of a grant period, funds will be returned to the federal government and will not be available to them. If there are situations that call for other action, CCE will consult with ED and act accordingly with ED's approval.

<u>D. Reasonableness, Allocability, and Allowability of Costs</u>

The auditors state that CCE did not have adequate procedures for determining the reasonableness, allocability, and allowability of costs.

The audit report includes a proposed finding that "CCE did not have adequate procedures for determining the reasonableness, allocability, and allowability of costs charged to the grants."

CCE response to the issue of adequate procedures for ensuring reasonableness, allocability, and allowability of costs. CCE respectfully submits that these findings do not reflect a complete and accurate portrayal of the strengths and weaknesses of CCE's fiscal management of grant funds. As noted above, CCE had policy, procedures, and personnel manuals that were designed to guide staff in grant management in compliance with federal regulations as well as EDGAR and the other relevant materials provided by ED and identified above.

CCE strongly disagrees with the draft audit report's findings that (1) all of the costs they have identified were not reasonable, allocable, or allowable under applicable regulatory requirements and (2) that CCE did not have adequate procedures for determining the reasonableness, allocability, or allowability of these costs. In fact, CCE affirms that the vast majority of the costs identified by the auditors were reasonable, allocable, and allowable.

The draft audit report has correctly identified some shortcomings in CCE's fiscal management. However, the problems are greatly overstated. The following is a more accurate portrayal of what happened in regard to the costs noted in this section of the draft audit report's findings. (Note: CCE briefly notes the bases of its disagreements with Findings No. 2–6 here and sets them forth more fully in its subsequent responses.)

1. Personnel costs.

- **Draft audit report's statement regarding personnel costs.** In Finding No. 3, the auditors state that "We reviewed CCE's policy, procedures, and personnel manuals and found they did not have written procedures for employees to follow to complete their monthly timesheets." Further, they claim that CCE did not have documentation to support that the $3,209,373 charged to the five different ED grants for salaries was properly allocated to the grants.

  CCE response. CCE strongly disagrees with the draft audit report's findings. CCE

  - did have written procedures for completing monthly timesheets (see Attachment F), and
  - has monthly timesheets for all staff throughout the audit period signed by staff members and their supervisors that support the charges of $3,209,373 to the grants. The draft audit report questions the validity of the timesheets. CCE believes strongly that there is not an adequate basis for questioning the documented time distribution, as will be explained in its response to Finding No. 3.

2. Non-personnel costs.

- **Statements regarding non-personnel costs.** The draft audit report identifies a number of costs and states that "CCE did not determine whether costs were reasonable, allocable, and allowable," and that CCE did not have documentation to support that certain costs were "reasonable, allocable, and allowable."

  CCE response. The draft audit report summarizes Findings No. 2–7 in its section regarding Finding No. 1 in order to support the contention that CCE should be considered a "high-risk grantee." Because of this, CCE feels compelled to address these findings at least briefly here prior to responding more fully in the following sections on Findings No. 2–7.

  CCE believes strongly that, in regard to the following findings, it used grant funds for costs that were reasonable, allocable, and allowable and that there were written procedures specifying how it was to do so. (In fact, the written procedures were presented to the auditors by CCE.) Whatever technical errors might have been made in CCE's fiscal management of these funds, these errors did not invalidate their reasonableness, allocability, or allowability and did not divert these funds from their proper use to further the ED-approved goals of the programs.

The auditors state that

- $365,959 of non-personnel costs were “improperly charged.” These included,

    - $172,141 in Other Direct Costs included in the ED-approved budget, spent for costs specified in the budget, and accounted for. The auditors claim these costs should have been included in the Indirect Cost section of the budget; however, such Other Direct Costs have been included in the ED-approved budgets for more than 20 years. In fact, these costs relate directly to these projects and were properly treated as direct costs of the project. Nevertheless, if ED wants them included in the Indirect Cost section, CCE will begin the practice of including these costs in that section, but it is unfair to attempt to penalize CCE after the fact when the grant budgets and Indirect Cost rates have previously been approved by ED.

    - $157,627 (actually $115,165 due to an auditor’s error in entering one invoice twice in their calculations) for the costs of hardcover editions of CCE texts. CCE believes this was a legitimate expense.

    - $29,722 for what CCE claims was severance pay and the draft audit report claims were settlement costs and therefore unallowable. CCE contests the draft audit report’s findings, as explained in its response to Finding No. 4.

    - $6,469 for costs the draft audit report claims were hotel costs above U.S. General Services Administration (GSA) rates, unallowable meal costs, etc. As noted under Finding 4 below, CCE has reimbursed grants for those costs it agrees were unallowable.

- $1,483,128 of non-personnel costs “were unsupported.” These included the following:

    - $1,465,159 for the printing costs of textbooks, which CCE will show in Finding No. 2 are supported by adequate documentation (see Table 5 in the draft audit report).

    - CCE addresses the issue of the remaining $17,969 in its response to Finding No. 5, below. In some instances, this amount include unsupported costs mistakenly charged to ED grants. In such situations, CCE has already reimbursed the grants. In other cases, CCE believes the costs were supported and provides its evidence in its response to Finding No. 5. The costs are as follows:

- $2,763 in charges to the We the People grant, composed of $849 in airfare costs, $186 in apartment lodging costs, $446 in travel costs, $1,131 in travel costs, and $151 in unsupported costs.

- $15,206 in charges to the Cooperative Program grant, composed of a $10,748 consultant contract, $2,065 in airfare costs, $186 in apartment lodging costs, $437 in travel costs, and $1,770 in unsupported costs.

Finally, CCE disagrees that the facts support the OIG recommendation that CCE should be designated as a "high-risk grantee" as explained below.

CCE response to recommendations for Finding No. 1

1.1 The funds were obligated at the beginning of the grant period as set forth on pages 5–7, above.

1.2 No costs were "obligated…after the applicable grant's expiration date." Legally obligated costs were paid "after the applicable grants' expiration date" and it is CCE's understanding that such costs are allowable if they were obligated during the grant period.

1.3 CCE has revised its procedures to ensure the timely signing of all contracts. These revisions will ensure that obligated funds are not paid after a grant's period of availability (see Attachment G).

1.4 As noted above and in Attachment D, CCE drew down an average monthly $63,780 *less* in ED grant funds than it was expending. This resulted in CCE using a total of $765,360 of its own funds, which were advanced to its ED programs during the audit year. These funds came from CCE's discretionary and other non-ED funds. For this reason, the CCE grants functioned in effect on a cash-reimbursement basis. CCE did not have a cash balance of ED grant funds in excess of its needs. In any event, we question ED's authority to seek a recovery of funds related to advance drawdowns by CCE. CCE earned no interest on any of these drawdowns. Section 452 of GEPA authorizes ED to seek a recovery of grant funds if the grantee has made an unallowable expenditure or failed to discharge its obligation to account for funds under the grant. There is no authority for ED simply to impose penalties for any type of violation that does not involve improper use of funds or a failure to account. An inappropriate gap in the timing between drawdown and expenditure of federal funds involves neither an improper use of funds nor a failure to account. Neither ED nor Treasury regulations specifically mandate a three-day time limit for expending drawn-down funds by nonprofit organizations. On the contrary, 34 CFR 74.52 merely contemplates that ED may require recipients to report the amount of cash advances received in excess of three days. There is also no basis for implementing this recommendation for subsequent fiscal years.

1.5 As explained in 1.4, no cash is held in excess of the ED grants' immediate needs.

1.6 As noted in 1.4, CCE has consistently drawn down fewer ED funds than necessary to meet the immediate needs for the performance of grants.

1.7 CCE strongly objects to this recommendation. Engaging in such a time-consuming and expensive task is unnecessary given the scope and nature of the issues identified in this audit and the corrective actions that already have been taken by CCE. The discrete issues identified in the draft audit report do not remotely justify the sweeping 100% audit recommended in the draft report for 2007-08 and subsequent fiscal years, particularly given the improvements that CCE has made in processes related to these issues. Further, this recommendation would be counterproductive and hamper CCE's capacity to fulfill its major programmatic responsibilities.

1.8 CCE has revised its written policies and procedures, embarked on a regular program of staff development in their use, and assigned its director of administration the task of overseeing compliance with federal regulation in all of its programs.

1.9 CCE will be pleased to obtain such an attestation.

1.10 CCE strongly objects to the recommendation that it should be designated as a high-risk grantee and believes an objective and impartial review of its response to this audit and the improvements in fiscal management it has put in place should persuasively support its position. As noted above, the issues identified in this audit do not meet regulatory standards (34 CFR 74.14) for identifying a grantee as high risk. In particular,

- CCE does not have a history of poor performance. On the contrary, its performance has been exemplary and it has accomplished significant programmatic results consistent with its grants' purposes. Moreover, it has been subject to independent annual A-133 audits without any significant problems being raised;
- CCE is financially stable;
- CCE has a financial management system that meets applicable regulatory standards. The issues identified in this audit do not implicate the soundness of CCE's financial management system, but at most reflect misunderstandings by particular employees of discrete processes for accounting for federal grant funds, and procedural changes have been effected in these areas;
- CCE has conformed to the terms and conditions of previous awards, taking into account the possible misunderstandings noted above and the very minor unallowable expenditures;
- CCE is responsible and takes its grant obligations very seriously.

Finding No. 2—"CCE Did Not Distribute the Number of Free Textbooks Specified in Its Proposal and Improperly Charged the WTP Grant for the Costs of Retail Textbooks"

A. Number of Free Textbooks Distributed

The draft audit report states that CCE "distributed fewer free textbooks than specified in the Proposal for the project period." The auditors cite EDGAR 74.25 (a) and (b) as follows:

> *"The budget plan is the financial expression of the project or program as approved during the award process" and that grant recipients are "required to report deviations from budget and program plans, and request prior approvals for budget and program plan revisions, in accordance with this section."*

CCE response regarding the distribution of texts. The draft audit report's statement is incorrect. CCE actually distributed more free textbooks than specified in its proposal. The draft audit report states that "In the budget submitted as a part of its Proposal, CCE specified the number of free textbooks that would be distributed from May 1, 2007, through April 30, 2008." This is not true. Neither the budget nor the budget notes specify the number of textbooks to be distributed for free. The narrative of the proposal, however, clearly does set forth the number of textbooks to be distributed for free, and CCE met and exceeded that number. The difference between the number of free texts distributed and the larger amount printed was clearly set forth in the approved proposal and budget.

The narrative of the approved proposal (see Attachment H) provides for CCE to annually provide 25 classroom sets (30 texts per set) of the *We the People: The Citizen & the Constitution* textbooks to 435 congressional districts plus the District of Columbia and four U.S. territories, totaling 330,000 textbooks. During the audit period, CCE actually distributed 330,840 textbooks. In other words, CCE actually distributed for free 840 *more* textbooks than called for in the narrative.

The narrative also requires CCE each year to provide 10 classroom sets (30 texts per set) of its *Project Citizen* textbooks to 435 congressional districts plus the District of Columbia and four U.S. territories, totaling 132,000 textbooks. During the audit period, CCE actually distributed 146,190 textbooks; in other words, CCE actually distributed for free 14,190 *more* textbooks than called for in the narrative.

CCE indisputably more than met its free textbook distribution goals as they were set forth in the narrative of its approved proposal.

The following paragraphs address the issue of the "surplus" in texts noted by the auditors and printed pursuant to the approved budget:

- In regard to the "surplus" of 20,160 *We the People: The Citizen & the Constitution* texts (referred to in the draft audit report as "*Citizen and the Constitution*"), CCE routinely prints a small percentage of texts beyond those distributed for free according to the above formulas. These "extra" texts are provided for free for special projects that enhance the programs or are offered for sale. As texts were sold, the grant that paid for their printing was fully reimbursed at the end of each month.

- In regard to the "surplus" of 51,810 *Project Citizen* texts, we note that initially the program coordinators in each of the 435 congressional districts, the District of Columbia, and the four territories were responsible for recruiting ten teachers to use the original *Project Citizen* text that was developed for upper elementary and middle school use. Ten classroom sets of these materials were provided to each district. With the publication of a new high school version of the text, CCE wanted to give coordinators the option of recruiting high school teachers to take part in the program. Not knowing how many high school teachers would take part, CCE printed enough texts for its customary allocation of 10 middle school sets to each district and printed enough high school texts to provide five sets to each district. After 146,190 texts had been distributed, a surplus of 51,810 of middle school and high school texts remained in inventory and was available for distribution during the next program cycle. The existence of these sets in inventory enabled CCE to diminish its printing costs for the subsequent year and to provide more funding for other approved costs, such as increased training for teachers.

  As an alternative, the auditors have suggested increasing the *number of free texts* distributed to school districts during the next year. CCE did exactly that during the academic year 2008–09 when it distributed 339,630 free *We the People* texts (9,630 above its formula) and 154,230 free *Project Citizen* texts (22,230 above its formula). CCE, of course, will be pleased to state more explicitly in its future narratives what it intends to do with books published pursuant to the budget but which are above the formula for free distribution described in the narrative.

B. Sales of Textbooks

The draft audit report states that printing costs for retail textbooks were charged to the We the People grants.

The draft audit report indicates that CCE charged all textbook printing costs to the We the People grants, even though some textbooks were printed for sale to school districts. The auditors cite OMB Circular A-122, Attachment A.4.a., which defines allocable costs and states the following:

> *A cost is allocable to a particular cost objective, such as a grant, contract, project, service, or other activity, in accordance with the relative benefits received. A cost is allocable to a Federal award if it is treated consistently with other costs incurred for the same purposes in like circumstances and if it:*
>
> *(1) Is incurred specifically for the award.*
> *(2) Benefits both the award and other work and can be distributed in reasonable proportion to the benefits received…*

CCE response to printing costs for retail textbooks. The draft audit report's description is factually accurate on this issue. However, CCE submits that its development, printing, and sales of textbooks do not appear to violate the cited OMB provisions.

- Each year, CCE's practice is to print enough textbooks and related curricular materials to provide free sets to public and private schools throughout the United States according to the formula described above. CCE also prints approximately 10% more texts than are needed to meet its free distribution formula requirements. These texts are also used to further the grant programs' goals. For example, some are provided for free for special teacher training programs and other programmatic activities, some are provided for free as examination copies to persons interested in the possibility of taking part in CCE programs, and some are sold.

  The texts sold to schools or school districts result in the expansion of CCE's programs to more teachers and students than are reached through the free texts that are distributed. If texts are sold, CCE fully reimburses whatever grant paid for their printing on a monthly basis. All credits from the sales of these texts were added to the appropriate ED grant account and used for allowable costs that advanced the goals of the program. Indeed, during the audit period, $153,607 was credited to the grant account to pay for the texts sold. CCE believes that this policy furthers the basic statutory goal of reaching as many teachers and students as possible and should be allocable to the grant since it clearly "benefits the award." We do not believe that this practice caused any harm to a federal interest that would justify any further repayment of these funds.

- According to EDGAR, 34 CFR 74.24(h), grantees can not only print and distribute textbooks as CCE has done, they can also enter into contracts with private publishers, receive royalties from them, and use those royalties in any way they please, including personal gain. In such situations, the grantee is not accountable to ED for the use of the funds, which might or might not be used to further the goals of the grant used to produce them.

  In contrast, CCE publishes and sells its texts to benefit the award by furthering the statutory goal of reaching more teachers and their students. These outcomes are far more beneficial to ED and the taxpayer than the practice clearly allowed by EDGAR of allowing grantees, for example, to develop texts, enter into contracts with commercial publishers, and gain royalties from sales upon which there are no restrictions. ED program officials have been aware of this practice for years and have not objected to it.

The draft audit report states that CCE used grant funds to pay for textbooks exclusively for sale.

The draft audit report notes that during the audit period, $157,629 (it was actually only $115,165—the auditors counted one invoice for $42,463 twice) was used to print hardcover copies of the texts exclusively for sale.

CCE response to charges for textbooks for sale. The description of the procedures used regarding hardcover texts is factually accurate. Although the vast majority of CCE's texts are bound in soft covers, a limited number of *We the People* upper elementary, middle, and high school texts are bound in hardcover and charged to ED grants. This is because some school systems will not adopt or purchase texts or implement the program unless they are available in hardcover. During the audit period, $29,523 was credited to the grant account to pay for the costs of hardcover texts sold. As noted above, this practice furthered program goals by bringing more teachers and students into the program.

Pending an ED decision regarding the CCE response to the audit findings on the matter of printing texts for sale with grant funds, CCE will continue to maintain complete records of texts sold and texts held for sale in its inventory. If ED disallows these costs, CCE will reimburse open grants for the costs of the texts or refund the cost of unsold texts to ED.

The draft audit report indicates that portions of the textbook costs were allocable to revenue-producing activities.

The auditors state that because CCE did not separate costs of free textbooks from those for sale, they could not

- determine which printing costs should be charged to the We the People grants, and
- identify the credits for textbook sales that should be applied against the reviewed transactions.

CCE response to portions of costs being allocable to revenue-producing activities. CCE initially charges all printing costs to its ED grants. It then each month reimburses those grants for the costs of texts sold. This constitutes an after-the-fact determination of which costs were allocated to the grants and which were allocated to CCE's publishing fund. A review of the charts in Attachment I will reveal that—

- During the audit period of August 1, 2007, to July 31, 2008,
    - The cost of hardcover texts printed was $115,118. The grant was credited $29,523 for the cost of texts sold.
    - The cost of softcover texts printed was $1,924,411 (most of these books, however, were not sold but distributed for free). The grant was credited $124,084 for the costs of texts sold.

- During the subsequent period from August 1, 2008, to May 31, 2009,
    - The cost of softcover texts printed was $1,259,974 (most of these books, however, were not sold but distributed for free). The grant was credited $76,254 for the costs of texts sold. In addition, although no hardcover texts were printed during this period, the grant was credited for $21,607 for costs of texts sold.

The draft audit report states that the current practice poses a risk to ED.

The draft report states that—

> *Because CCE charges all printing costs to the WTP grants, and then reimburses the grants only for the printing costs of those textbooks sold, the grants are absorbing all the risk for the costs of any unsold textbooks.*

CCE response regarding risks for the costs of unsold textbooks to ED. CCE attempts to hold as few texts in inventory as possible to minimize storage costs. For each academic year, it prints the number of free textbooks it is required to provide and an estimated 10% over this number for additional free distribution or sales. That percentage is based on estimated needs for free distribution and estimated sales, which are based on prior years' free distribution and sales. Any free texts not distributed or unsold texts are taken into account in determining how many texts to print for free distribution and sales for the subsequent year. Textbooks are never wasted or disposed of. Therefore, there is no risk to the government for the costs of unsold textbooks. As noted above, ED grants are reimbursed on a monthly basis for the costs of texts sold.

The draft audit report states that there is no assurance that grants are being reimbursed.

The draft audit report states the following:

> *In addition, the WTP grants may be charged for textbooks that are not sold until after the end of the grant period and there is no assurance that the grants are being reimbursed for all the printing costs for those textbooks.*

CCE response regarding the reimbursement of grants. The fiscal records of CCE are accurate and transparent. The monthly reimbursement of grants for texts sold is accurately recorded. As noted above, any texts not distributed for free or sold during a grant period are held in inventory to be distributed for free or sold during the subsequent grant period. If sold during a subsequent grant period, the costs of those texts is credited on a monthly basis to that grant which is, in fact, a continuation of the programmatic activities of the former grant, authorized by Congress.

CCE response to recommendations for Finding No. 2

2.1 During academic year 2008–09, CCE increased the free distribution of *We the People* texts by 9,630 and *Project Citizen* texts by 22,230 in response to requests from the field. CCE will continue to distribute as many free texts as possible in subsequent years.

2.2 Each year, CCE implements procedures to distribute free textbooks in accordance with the distribution amounts stipulated in its proposal, and it will continue to do so.

2.3 During the audit period, 1,006,196 textbooks and related curricular materials were printed for free distribution and sales and charged to the ED grants, totaling $2,080,621. The ED grants were fully reimbursed $172,151 for the printing costs of materials sold. These texts and related materials were as follows:

- *We the People: The Citizen & the Constitution*
- *Project Citizen*
- *Elements of Democracy*
- *American Legacy* pocket Constitution
- *Representative Democracy in America Instructional Guide* and DVD

2.4 CCE has provided this documentation as summarized in its response on pages 20-24 and in Attachment I and will be pleased to provide whatever further documentation ED might request.

2.5 As noted above, CCE contests the finding that only texts to be distributed for free can be charged to ED grants. However, CCE will, of course, implement any resolution of the audit resulting in a decision that printing costs under grants must be limited. Again, there is no harm to any federal interest identified in these recommendations that warrant a financial repayment from CCE, given that it has already reimbursed the grants for these costs.

Finding No. 3—"CCE Used Predetermined Percentages for Personnel Costs Charged to the WTP and Cooperative Program Grants"

A. Accounting for Employee Time Distribution

The draft audit report states that employees' preparations of monthly timesheets were based upon "predetermined percentages provided by CCE management." As a result, the report states that auditors were unable to determine whether $3,209,373 charged to ED grants for personnel costs were reasonable and allocable to the grants. The auditors state that CCE did not meet one of the four standards contained in OMB Circular A-122, Attachment B, Paragraph 8m(2)(a) which states the following:

> *The reports must reflect an after-the-fact determination of the actual activity of each employee. Budget estimates (i.e., estimates determined before the services are performed) do not qualify as support for charges to awards.*

The draft audit report also states that the CFO initially informed the auditors that CCE did not have procedures for employees to follow in completing monthly time sheets, but that CCE corrected the CFO's misstatement by informing the auditors that CCE did, in fact, have policy, procedures, and personnel manuals that provided such instructions (see Attachment F).

CCE response regarding accounting for employee time distribution. During the audit period, CCE had approximately 75 full time employees. Of these, on average, 28 were assigned to single grants and 47 were assigned to multiple grants. All employees kept yellow "worksheets," on which they entered their total daily hours, sick leave, and vacation leave after the fact. Employees assigned to multiple grants were informed what percentage of their time they were expected to work on each grant. These assignments were not "*estimates determined before the services are performed.*" Rather, these entries represented assigned time where employees were told, for example, that management expected them to devote 100% of their time for Grant A or 50% of their time for Grant A and 50% for Grant B. Since, during the audit period, CCE had 19 budgets for grants and funding from other sources, the CFO, in concert with program directors, was trying to manage staff time allocations to ensure staff fulfilled obligations to the various grants and maintain both a measure of control over the overall expenditures for staff salaries and a proper balance of expenditures to the various grants to which staff had been assigned.

At the end of each month, employees recorded their time on a formal CCE time sheet and signed the time sheet. The policy in effect was as follows: if a staff member assigned to multiple grants determined that his or her hours varied from the assigned percentages, he or she would notify the CFO. The CFO would then change the assigned percentages on the time sheet to reflect the employee's new reported allocations. Staff assigned to single grants, who worked for 100% of their time under that grant, filled out their time sheets accordingly. Furthermore, during the auditors' interviews of employees assigned to multiple grants, staff stated that they had completed their time sheets accurately.

While the majority of time sheets were not revised from the originally budgeted time allocations, about 40% of the monthly time sheets for employees who worked under multiple grants (24 employees) reported variations in their time allocations during the audit year (see examples in Attachment M). Most of the employees who reported changes from budgeted time held management positions that were likely to involve unpredictable assignments that could affect budgeted time. By contrast, it was not unreasonable for CCE management to assume that lower-level employees would routinely adhere to their budgeted time allocations, consistent with legitimate management needs.

It can be argued that CCE should have been more aggressive in challenging a lack of revisions in the reported time distributions between grants from the time originally budgeted among many employees. Nevertheless, we believe that CCE's system did comply with applicable regulations and cost principles. Employees filled out work sheets, completed and signed monthly time sheets after the fact, and were subject to supervision that confirmed their presence and productivity. A significant percentage of the monthly time sheets included revisions from the budgeted time.

Nevertheless, the auditors have challenged the veracity of the staff assigned to multiple grants and even stated, "We have no assurance that employees charging their salaries entirely to one grant were actually working 100% of their time on the grant." Although some employees may not have exercised as much care as they should have in completing monthly time sheets, we believe strongly that the after-the-fact time sheets were essentially accurate and complied with the mandated accounting process, and there is no basis for OIG to call into question the veracity of CCE staff.

CCE vigorously asserts, and its record of success circumstantially, if not directly, demonstrates that all staff members fulfilled or exceeded their required hours and all staff members executed their responsibilities to the single or multiple grants to which they were assigned. The work was performed, fair value was received, and time sheets were signed by employees on a monthly basis after the work was completed. These personnel costs should not be disallowed.

Change in CCE policies and procedures. Although CCE does not believe its former procedure violated OMB Circular A-122, B, Paragraph 8m(2)(a), CCE has established new and more rigorous procedures for completing monthly time sheets, which have been in place since August 2008 (see Attachment J). Based on the auditors' concerns, CCE has modified its former policy by eliminating the yellow work sheets, providing a formal time sheet at the beginning of each month including assigned percentages, and requiring all employees to enter hours worked on a daily basis, allocating time to the grant or grants on which they have worked. Oversight of compliance with this new policy is now the responsibility of the director of administration, who checks all time sheets before they are sent to the fiscal office. All staff have been instructed in this new policy, and the policy itself has been incorporated into CCE's policy manual.

CCE response to recommendations for Finding No. 3

3.1 CCE believes it has provided adequate documentation for staff salaries. All staff fulfilled their responsibilities, and all goals of the various ED grants were met as specified in proposals and budgets. However, CCE would be pleased to provide whatever additional documentation ED might require.

3.2 As noted above, CCE has implemented stringent new policies for personal activity reports as specified in Attachment J.

Finding No. 4—"CCE Charged Costs to the WTP and Cooperative Program That Were Not Reasonable, Necessary, or Allocable to the Programs"

<u>A. Severance Pay</u>

The draft report challenges the costs noted below and cites OMB Circular A-122, Paragraph 8.k(1), which states the following:

> *In determining the reasonableness of a given cost, consideration shall be given to:*
>
> > *a. Whether the cost is of a type generally recognized as ordinary and necessary for the operation of the organization or the performance of the award.*

The draft audit report states that CCE charged employee settlement costs as severance pay. The auditors claim that $29,722 plus related fringe benefits that CCE charged to grants was not allowable severance pay, but settlement costs. They refer to the following material from OMB Circular A-122.

> *(1) Severance pay, also commonly referred to as dismissal wages, is a payment in addition to regular salaries and wages, by organizations to workers whose employment is being terminated. Costs of severance pay are allowable only to the extent that in each case, it is required by*
>
> > *(a) law,*
> > *(b) employer-employee agreement,*
> > *(c) established policy that constitutes, in effect, an implied agreement on the organization's part, or*
> > *(d) circumstances of the particular employment.*

CCE response regarding severance pay. CCE believes the $29,721 in costs constitute severance pay and therefore may be charged to grants under OMB Circular A-122, Attachment B, Paragraph 8.k. These post-termination payments were received by two CCE employees; one who worked at CCE for twenty years, the other for five years.

The OIG report also states that CCE's CFO said these payments were made "to avoid lawsuits." Although there is a kernel of truth in this statement, what it implies is completely inaccurate. During the course of negotiating severance pay, both former CCE employees engaged the services of attorneys, hardly a remarkable fact, particularly in California. Nor is it remarkable, in our litigious society, that someone whose employment has been terminated, and who is in a protected class under labor law, might use the threat of a lawsuit and the resulting substantial legal costs as a negotiating ploy to increase severance pay, no matter how false such a potential claim might be. Having said this, *at no time was such a threat of potential legal action ever specifically conveyed to CCE*. No legal action or claim was ever filed. There were no legitimate claims that could be filed by these employees. Still, when considering the terms of a severance settlement, CCE certainly considered the potential costs of what would amount to a nuisance suit. And this is what CCE's CFO was referring to when he spoke with the auditors. CCE considers the payments to be prudent.

These were legitimate severance costs paid to two employees who had worked for CCE for a combined twenty-five years. These payments meet the literal definition of "severance pay" in OMB Circular A-122: "[severance pay]. . .also commonly referred to as dismissal wages, is a payment in addition to regular salaries and wages, by organizations to workers whose employment is being terminated" (Paragraph 8.k). They also meet the conditions for the allowability of severance pay stipulated in the OMB Circular, since they were made pursuant to an employer-employee agreement or "circumstances of the particular employment."[9] The payments were reasonable, allocable to ED grants, and consistent with OMB cost principles on severance pay. Nothing in the OMB circulars or ED regulations bars these payments.

The draft audit report also states that CCE did not follow its stated practice of charging post-termination payments to the last grant or grants to which the terminated employees were charging time prior to termination. It is true that, in this case, post-termination payments to each employee, though initially charged to the grants each employee last worked on, were subsequently switched to different grants supporting the same programs. CCE did this for a very simple reason: the grants the employees had last worked on had ended. Having ended, these grants could no longer support the post-termination payments, hence there was no alternative but to make payments from other grants under which the employee had worked. This may be seen in the following schedule of payments and percentages charged to grants for the employee whose time allocation was questioned by the auditors.

- January 07: Final month of full time employment. Time charged 30% to G&A, 50% to WTP, and 20% to RDA.
- February 07: Employee worked 112 hours and then took sick leave and vacation time. Time charged was the same as January.
- March 07: Employee took vacation time and sick leave. Time charged as in January and February.
- April–July 07: Employee on disability leave.
- August 07: Employee took vacation time. Time charged as in January–March.
- September 07–February 08: Disability leave.
- March 08–July 08: Severance period. Time charged 20% to G&A and 80% to WTP.

[9] Nothing in the OMB Circular or in ED grant regulations requires the employer-employee agreement for severance to apply to all employees of the grantee or limits circumstances of the particular employment that may reasonably support severance payments. In addition, nothing in any of these provisions excludes payments that come within the definition of severance pay simply because they may have been made to settle potential litigation with an employee. We note that in *Secretary of the Army v. TECOM, Inc.*, (FedCir. 2008cv1171, May 19, 2009), a federal court ruled that, under the FAR, a contractor's settlement costs could be charged to the government if there was "very little likelihood of success" of a potential plaintiff's claims. See also *Boeing North American, Inc. v. Roche*, 298 F.3d 1272 (Fed. Cir. 2002). As mentioned, no threat of a specific claim was ever conveyed to CCE by the two employees in question. No threat was ever conveyed because no claim ever existed that could have withstood a summary judgment motion. Therefore, on this basis, we believe there is an argument that even if these costs were deemed to be settlement costs, they could still be charged to the government as a prudent step to save the expense of litigation.

With respect to the issue of charging 80% of the severance costs to the WTP grant, this was done because the RDA grant had ended, there had been an unanticipated increase in charges to CCE's G&A account, and WTP was the most reasonable grant in which to allocate the charge because more of the employee's time had been devoted to that grant than any other grant.

B. Travel and Business Costs

The draft audit report states that CCE charged travel and business costs that were not reasonable or allocable to the grants. The auditors suggest that some travel and business costs were improperly charged to CCE's domestic and international grants. CCE acknowledges some of these findings and has reimbursed the applicable grants. CCE disagrees with others. Both are explained below in relation to specific findings.

Travel costs. "CCE…charged $3,566 to the Cooperative Program grant…for one…flight…for the Executive Director's spouse."

CCE response. The finding is correct, though the charge was the result of a CCE bookkeeping error. However, the auditors' statement, "After we informed the CCE of the improper charge, CCE adjusted the Cooperative Program grant and charged its unrestricted account for the airfare cost," is incorrect. It was CCE staff that discovered the error after providing the travel voucher to the auditors. The charge was a bookkeeping error, and the Cooperative Program was reimbursed for the charge immediately upon discovery, before the auditors discussed the issue with CCE staff. (Note: As approved by the CCE board of directors more than 20 years ago, CCE uses discretionary funds to pay for the executive director's spouse's travel. Of the 11 trips taken during the audit period, 10 were charged to the correct discretionary account, that is, the unrestricted account which does not contain government funds.)

The draft audit report claims that CCE charged some costs to ED grants that exceeded GSA rates. The report states that CCE staff on travel status paid more for hotel costs than the allowable GSA rates, totaling $1,056 charged to the We the People grant and $390 to the Cooperative Program.

CCE response regarding GSA rates and CCE policy. Although it is CCE policy to limit hotel costs to GSA rates whenever possible,[10] it is not always possible or reasonable to do so when

[10] CCE notes that under OMB Circular A-122, paragraph 51.b., a nonprofit organization has the latitude to create a travel policy that does not specifically adhere to GSA rates. Paragraph 51.b. states the following:

> Lodging and subsistence. Costs incurred by employees and officers for travel, including costs of lodging, other subsistence, and incidental expenses, shall be considered reasonable and allowable only to the extent such costs do not exceed charges normally allowed by the non-profit organization in its regular operations as the result of the non-profit organization's written travel policy. In the absence of an acceptable, written non-profit organization policy regarding travel costs, the rates and amounts established under subchapter I of Chapter 57, Title 5, United States Code ("Travel and Subsistence Expenses; Mileage Allowances"), or by the Administrator of General Services, or by the President (or his or her designee) pursuant to any provisions of such subchapter shall apply to travel under Federal awards (48 CFR 31.205-46(a)).

As mentioned, the Center attempts at all times to follow GSA rates, but permits exceptions under certain well-defined circumstances which themselves are included in Subpart D-Actual Expenses, sections 301-11.300 through 11.306. We believe these exceptions constitute a reasonable and appropriate travel policy that comes within the provisions of OMB Circular A-122, Paragraph 51.b.

(1) the only hotels available within a reasonable distance of places where staff must do business refuse to honor the rate, (2) attending conferences or conventions in hotels with fixed prices above the GSA rates, or (3) hotels above GSA rates are closer to places where CCE must do business, which results in reduced transportation costs. In such instances, CCE uses policies in Subpart D-Actual Expenses, sections 301-11.300 through 11.306 41, Code of Federal Regulations (CFR), Chapters 300 through 304 to guide its practices.

In regard to the hotel costs charged to the We the People program grant, the auditors found that CCE staff paid $1,056 above the allowable GSA rates (see Enclosure 2 of the draft audit report). Of this sum, $770 was for ten nights' lodging in hotels where conferences and conventions were held at a cost of $77 per night above the GSA figure. These were conferences of the National Council for the Social Studies in San Diego, the National Middle Schools Association in Houston, and the Southern Political Science Association in New Orleans. Staff attendance at these conferences was important in furthering the goals of its ED programs and there were no reasonable alternatives. Payment of such costs is allowable under the CFR as noted above and the CCE policy manual, which is consistent with applicable federal regulations (see Attachment K).

The remaining costs of $286 ($40 above the GSA rate per night for 7 nights) were for the least expensive hotels reasonably close to where staff had to do business. However, CCE cannot readily document this claim, so it has reimbursed the grant.

In regard to the Cooperative Program grant, the auditors found that CCE staff paid $1,686 for 8 nights' lodging with an average payment of $48.75 per night over the GSA rates totaling $390. At the time CCE made the staff reservations for the hotel in Washington, D.C., the hotel refused to honor the GSA rate and there were no other hotels available within a reasonable distance of where CCE staff had to do business.

Change in CCE policies and procedures. In the past, CCE project directors have given verbal approval when appropriate for staff payments of lodging costs in excess of GSA rates. This procedure has been modified in CCE's written policies to require written approval by project directors and the director of administration.

The draft audit report claims that CCE charged more for apartment lodging costs than allowable. CCE keeps an apartment in Washington, D.C., for use by the executive director, CCE staff, and others affiliated with CCE. It is a small studio apartment in a rent-controlled building with a monthly cost of $1,117.50, including utilities. Given the high rate of hotel costs in the District, where GSA rates range from $165 to $233 per night, CCE has found the apartment a reasonable and useful alternative. CCE charged relevant grants $90 per day when staff stayed at the apartment. (When the apartment is vacant, CCE pays the cost of the apartment from nongovernment funds.) The auditors find that CCE should only be charging its grants $37.25 a day, the daily rate paid by CCE. Although CCE believes its method of accounting provided a net cost saving to the government and should therefore be allowable, CCE does not wish to dispute this issue here and has repaid the WTP grant $527 and the Cooperative Program $264 in compliance with the auditors' request.

CCE note. CCE will continue charging the amount recommended in the draft audit report pending a request to ED to reconsider the OIG findings and set a reasonable rate for CCE to charge for the use of the apartment.

C. Business Meals and Entertainment

The draft audit report challenged some costs of business meals. The report challenged a number of costs for staff meals in situations in which they were either not on travel status, were on travel status but paid for staff not on travel status, or were on travel status and paid for non-staff. The auditors disallowed a total of $442 charged to the WTP grant and $223 charged to the Cooperative Program grant.

Center response regarding business meals. CCE thinks some of these costs should be considered allowable as they were necessary to maximize meeting time in the conduct of legitimate business, but will not dispute the point and has reimbursed the grants in the amounts identified by the auditors.

Change in CCE policies and procedures. CCE has established a written policy to ensure compliance with the standards noted by the auditors and requires any deviations from these standards to be approved by the director of administration.

CCE response to recommendations for Finding No. 4

4.1 As noted above, CCE continues to maintain that these costs were severance pay and not settlement costs.

4.2 CCE has reviewed its monthly time sheets for the periods specified by the auditors and determined that there were no severance or settlement costs paid during those periods.

4.3 CCE's policy is not to charge settlement costs to ED grants.

4.4 CCE has established clear policies and procedures regarding limiting of hotel accommodation costs to GSA rates, with exceptions to be handled in accordance with Subpart D-Actual Expenses, sections 301-11.300 through 11.306 41 Code of Federal Regulations (CFR), Chapters 300 through 304. In addition, the CCE manual includes policy consistent with the CFR policy as may be seen in Attachment K.

4.5 CCE has refunded $1,742 of the sum of $2,902 to its ED grants and believes the remaining $1,160 of expenditures were allowable for the reasons noted above.

Finding No. 5—"CCE Did Not Properly Allocate or Provide Adequate Supporting Documentation for Other Direct Costs Charged to the WTP and Cooperative Program Grants"

A. Allocation of Contractual Services Costs

The draft audit report states that CCE charged the entire cost of contractual services to a Cooperative Program grant when the activities also benefited other grants. The draft report claimed that "CCE charged $10,748 to its Cooperative Program grant for a consultant who performed services that also benefited another Federal agency's grant."

CCE response to allocation of contractual services. CCE disagrees with the draft audit report's findings and believes that the charges to the ED Cooperative Program grant for Ms. Muna Darwish's services for the two invoiced periods were entirely appropriate given the context and history of the program. Her time was properly allocable to the Cooperative Education Program. The draft audit report reflects a misunderstanding of her work and role and of the distinction between ED and State Department projects.

The activities of Ms. Darwish referred to by the auditors were specifically related to the goals and objectives of the Cooperative Program, for which she had been employed. Whatever benefits accrued to the Middle East Partnership Initiative (MEPI)-funded Arab Civitas program were fortuitous, incidental, and not allocable to that program.

In fact, the Arab Civitas *network*, initiated and supported with ED funds under the Cooperative Program, and the Arab Civitas Program, funded by MEPI, an initiative of the U.S. Department of State, are separate and distinct programs. As explained below, both of these activities should be seen as a part of the Cooperative Program, which includes approximately 80 partners in countries from all regions of the world.

- The Arab Civitas network is a group of organizations collaborating on civic education programs in the Middle East and North Africa. This network was formed in 2002 and has been collaborating with CCE since its inception. At different times and for nonduplicative activities, it has been supported under the Cooperative Program grant and has received funding from the U.S. Department of State directly and through its embassies in participating countries. It has also received funding from other domestic and international public and private sources. The Cooperative Program funded by ED enables CCE to work in the following countries in the Arab Civitas network: Algeria, Bahrain, Egypt, Jordan, Kuwait, Lebanon, Morocco, Oman, Qatar, Saudi Arabia, Tunisia, United Arab Emirates, West Bank, and Yemen.

- The Arab Civitas Program, funded by the MEPI initiative of the U.S. Department of State, began at a later date, derived its name from the Arab Civitas network, and supported separate and nonduplicative activities that permitted the expansion of some of the programs in the region initiated and supported by the Arab Civitas network under the Cooperative Program.

Ms. Darwish first worked for CCE under the Cooperative Program, where she was instrumental in establishing programs in Jordan. When CCE received funding from MEPI to expand and deepen its civic education activities in the region, Ms. Darwish became regional coordinator of that program. These nonduplicative activities were undertaken within the context of the Arab Civitas network of the Cooperative Program. When MEPI ended its support for the regional coordination office, CCE saw the need for Ms. Darwish to provide services not only to those nations in the Arab Civitas network, but to all partners worldwide in the Cooperative Program as set forth in the "Nature of Work" included below. When CCE staff referred to Arab Civitas costs being paid to Ms. Darwish from the Cooperative Program, this was in reference to the Arab Civitas *network*, not to the MEPI-funded Arab Civitas program.

CCE wishes to clarify the nature of the services requested by CCE from Ms. Darwish for the benefit of *all* partners involved in the Cooperative Program:

> *<u>Nature of Work</u>. The Consultant shall advise the Center's international program staff on strategic planning, developing civic education curricular programs and materials, communications across regional networks, organizing international events, and pursuing new sources of funding. The Consultant shall assist in the design of pilot programs, help programs in transition reassess their strategic plans, and help established programs pursue a variety of funding opportunities. [From Consultant Agreement, July–Sep 07 and Oct–Dec 07.]*

The Scope of Work quoted by the auditor was a partial list of tasks that CCE requested Ms. Darwish to complete during the period; it was by no means meant to be comprehensive. CCE considered the Arab Civitas network a model of cooperation among civic educators and wished to draw on Ms. Darwish's expertise in developing pilot programs for other regions of the world as well as advising CCE on the management of civic education networks. The consultant was expected to work in close coordination with CCE staff and respond to additional task requests related to the Nature of Work stated above. Thus, it is not surprising that some tasks appeared on her monthly invoices that fit within her Nature of Work but had not been described explicitly in the Scope of Work written prior to the contractual period.

The draft audit report is incorrect in suggesting that consultant costs related to a regional office in Jordan were solely for the benefit of the MEPI-funded Arab Civitas grant.

- The Arab Civitas Regional Office supported a network of civic education organizations involved in both the MEPI-funded Arab Civitas Program and the ED-funded Cooperative Program. While most of the regional office's activities related to the MEPI-funded Arab Civitas Program, the regional office's work with the Cooperative Program included activities such as facilitation of communications with CCE's Arab Civitas network partners attending the annual World Congress on Civic Education and other Cooperative Program events.

- Although Ms. Darwish had formerly served as staff at the regional office, her work for MEPI terminated with the closing of the regional office. CCE then engaged her as a consultant for the period from July–December 2007 to provide services to the Cooperative Program, including countries in its Arab Civitas network.

In 2007, as the termination of MEPI support drew near, four of CCE's Arab Civitas network partners who had received support under that program received significant funding from CCE under the Cooperative Program. Lebanon and the West Bank and Gaza became special projects, and Jordan and Morocco were partnered with U.S. state institutions.

CCE enlisted the services of Ms. Darwish to help with this transition, including assistance with communications with the partners, the development of new strategic plans, and providing advice in financial and programmatic areas based on her former capacity as a program director. Ms. Darwish's strong background in civic education content and pedagogy, nongovernmental organization management, fluency in both Arabic and English, and familiarity with CCE's international network made her uniquely suited to the work. Having formerly worked at the regional office, Ms. Darwish was the most appropriate individual to advise the regional office on financial issues related to the transition of its staff members to the Jordanian Center for Civic Education Studies, CCE's primary Jordanian partner under the Cooperative Program.

B. Allocation of Lodging and Meal Costs

The draft audit report challenges the allocation of apartment lodging costs and meal costs. The auditors claim that the WTP and Cooperative Program accounts were each incorrectly charged $186 for apartment costs.

The draft report also states that $151 was charged to the WTP grant and $1,770 to the Cooperative Program grant with documentation that "did not contain sufficient information to determine whether the costs were reasonable and allocable to grants."

CCE response to apartment and meal costs. The draft audit report is correct in finding that the apartment costs were mistakenly charged to the wrong accounts. The WTP and Cooperative Program accounts have each been reimbursed $186.

In regard to the $151 in meal costs charged to the WTP grant**,**

- $44 was an allowable cost of a working dinner paid by the Director of the We the People program for two consultants on travel status who were planning a We the People workshop to be held on the Navajo reservation.

- $52 was paid for dinners for two CCE staff members on travel status visiting its main office in Calabasas. $26 was for the dinner of one of these staff members. Both meals were charged to CCE's WTP grant. The draft audit report contends that "Documentation did not support that meal costs only benefitted the WTP grant," since 50% of one of the staff member's salary is charged to the Cooperative Program. CCE has credited the Cooperative Program for 50% of two meal costs totaling $26.

- CCE has reimbursed the WTP grant for costs of $13 on February 1, 2008, and $16 on January 30, 2008, that were unallowable meal costs.

In regard to the $1,770 charged to the Cooperative Program:

- $442 was charged for dinners of 17 staff ($26 each) on travel status attending the International Project Citizen Showcase held in Washington, D.C.

- $717 was for meals at five restaurants in Massachusetts for a delegation of 13 Chinese educators on travel status who implement CCE's programs in China. The average cost of these meals was $11.

- $24 was the total cost for lunch for the executive director and director of international programs on travel status in Sacramento to meet with the Superintendent of Public Instruction of the State of California to discuss the possibility of his department taking part in the Cooperative Program with Pacific Rim nations.

The above costs total $1,183. CCE believes these costs to be clearly reasonable, allocable to the grant, and allowable. The remaining $587 of the total of $1,770 was for staff meals, such as a going-away party for a staff member, that were mistakenly charged to the Cooperative Program. That grant has been reimbursed.

C. Allocation of Airfare and Travel Costs

CCE response to the auditors' request for supporting documentation for airfare costs. The auditors requested supporting documentation for $2,914 in airfare charged to the WTP and Cooperative Program. This was the total airfare for a trip by the executive director from Los Angeles to Russia and Washington, D.C., beginning April 26, 2008, and returning to Los Angeles on May 6, 2008. It was estimated that 70% of the executive director's time was devoted to the trip to Russia and 30% to the trip to Washington, D.C. Therefore, 30% of the total airfare, or $849, was charged to WTP and 70%, or $2,065, was charged to the Cooperative Program. The executive director was a speaker on the opening panel and another panel at a conference in Russia, which was attended by educators from approximately 17 countries. He was also a principal participant in the annual national finals competition of the We the People program in Washington, D.C., immediately after the Russian conference. We believe these costs were reasonable and allocable to the subject grants. The agendas for the events in Russia and Washington, D.C., attended by the executive director are included in Attachment L. CCE will provide whatever further documentation ED may require.

CCE response to the auditors' request for supporting documentation for travel costs for a 2008 planning strategy meeting. The draft audit report claimed that the Center did not provide sufficient documentation for costs of $2,014 for two employees from its Washington, D.C., office to attend CCE's annual planning strategy meeting. They appear to take exception to the fact that all of one employee's expenses were charged to the WTP grant and the other employee's expenses were charged 50% to the WTP grant and 50% to the Cooperative Program grant. The reason for the difference is that the first employee works on CCE's domestic programs and the second employee’s time is split between domestic and international programs. The employees attended the planning strategy meeting and subsequent meetings at CCE. The Center will provide whatever further documentation ED would like to receive.

CCE response to recommendations for Finding No. 5

5.1 CCE believes it has adequately justified this cost above.

5.2 CCE believes it has adequately justified this cost above.

5.3 CCE has procedures that enable it to allocate contractor payments to two or more sources and will implement them in situations in which they are required.

Finding No. 6—"CCE Improperly Charged the WTP and Cooperative Program Grants for Direct Costs That Were Based on Estimates."

Draft audit report's findings regarding Other Direct Costs. The draft audit report claimed that CCE "improperly charged $172,141 in Other Direct Costs (ODC) to the WTP and Cooperative Program grants based on estimates."

CCE response regarding Other Direct Cost charges. The draft audit report claims that these costs should have been treated as indirect costs. However, whether they were direct or indirect does not implicate their allowability. CCE believes it is unreasonable and unfair to use this technicality as a means to seek reimbursement for any of these legitimate costs. CCE also believes that the draft audit report's recommendation is arguably impermissible under prevailing case law.[11]

We submit that the costs in question were direct, not indirect, costs. They were costs directly and specifically related to implementation of the grants, not overhead that benefited all activities of CCE. For example, each year CCE staff make thousands of phone calls, copy thousands of pages, and mail thousands of letters and packages in support of specific grant activities. All of these are unquestionably direct costs.

Accounting for these allowable direct costs poses an enormous challenge to an organization of CCE's size and scope. Were CCE's budget to rival that of a Fortune 500 company, it could hire the necessary personnel, and pay for the necessary technology, to track each and every one of these transactions. But the Center must make do with a far leaner budget and staff, and so it has adopted the following procedure, which we believe is reasonable and cost-effective and identifies costs properly allocable to ED grants.

CCE's grant budgets approved by ED (and other federal agencies) have always listed the following ODC categories: Office Space and Utilities, Photocopying, Telephone, Data Processing, and Mailing. Footnotes have been included in these approved budgets explicitly indicating that the amounts allocated to ODC budget categories are monthly estimates based on past experience. Since neither ED nor any other grant-making federal agency has ever raised an objection to these declarations in its annual IDC negotiations with CCE, CCE has quite reasonably continued this practice.[12]

The Office Space and Utilities category is charged based on the actual percentage of each grant's salaries to the total monthly salaries of CCE. For example, if 50% of staff were to be charged to the WTP grant, then 50% of the Office Space and Utilities costs would be charged to that grant. For all other ODC categories, if a cost is clearly identifiable with a grant, then it is charged to that grant. All other costs are accumulated monthly by ODC category in a Suspense

[11] It is also arguable that, under prevailing case law, the draft audit report's recommendation would amount to a retroactive indirect cost adjustment, would thus violate the terms of the Center's negotiated indirect cost agreement, and would therefore be unenforceable. See, e.g., *Litton Industries, Inc. v. U.S.*, 449 F.2d 392 (1971). See also footnote 12.

[12] The fact that CCE has routinely made these declarations in its grant budgets, and that the ED has never raised an objection to these declarations, supports the argument that the draft audit report's recommendation amounts to an impermissible retroactive indirect cost adjustment. See footnote 11.

Account. Charges are then allocated to the different grants and General and Administrative account (the indirect cost pool) in the proportion of the average monthly budgets of each of those grants in relation to the total funding of CCE.

CCE suggests there are essentially three options to solve the issue raised by the draft audit report. The first is to put all of these costs into CCE's indirect cost pool. If this had been done in the past, the total grant charges would have remained unchanged—the money would simply be allocated to a different budget category. As mentioned, however, this solution appears inappropriate since a substantial proportion of these costs are legitimate direct costs chargeable only to grants and not to the G&A costs. The second solution is to require the Center to track these time costs item by item, but this would clearly not be cost-effective given the administrative expenses needed to track the Center's thousands of ODC transactions. The third choice is the one adopted by the Center: to make a good faith, rational, and cost-effective attempt to reflect the true nature of its ODC.

CCE submits that its solution is reasonable, transparent, and cost-effective, and that it identifies costs properly allocable to ED grants. Finally, if a decision were made to treat these costs as indirect costs, that decision should apply to prospective costs, and the audit report should withdraw any recommendation for reimbursement of these costs, which—whether direct or indirect—were reasonable and properly allocable to the grants.

CCE response to recommendations for Finding No. 6

6.1 CCE will prospectively follow whatever procedure ED requires.

6.2 CCE strongly disagrees with the draft audit report's recommendation that its ODC be returned to the federal government. All costs charged to the ODC accounts were appropriately documented and were for legitimate purposes. During the grant period, CCE had 19 different sources of funding and budgets. To allocate, for example, each phone call, each fax, and each document copied to one of these sources of funding would have been extremely costly and would have diverted staff time from the programmatic goals of CCE. The procedure CCE used for allocating these costs was reasonable, practical, cost-effective, and identified costs properly allocable to the grants.

Finding No. 7 – "CCE Did Not Properly Execute and Monitor Its Contracts for the Cooperative Program Grant"

A. Execution and Monitoring of Contracts

The draft audit report states that "CCE did not execute its contracts timely for the Cooperative Program or ensure that contractors complied with reporting requirements." As a result, the draft audit report suggests that CCE made federal funds vulnerable to misuse by reimbursing contractors for costs incurred before contracts were executed and by not ensuring that contractors adhered to contractual reporting requirements. EDGAR 34 C.F.R. § 74.51(a) states that "[r]ecipients are responsible for managing and monitoring each project, subaward, function, or activity supported by the award."

CCE response regarding the execution and monitoring of contracts. The draft audit report claims that the "CCE did not properly execute and monitor its contracts for the Cooperative Program." Legally binding contracts were established with principal entities receiving subawards from the initiation of the grant periods. In addition, CCE carefully monitored the programmatic performance of its contracts and has extensive documentation to prove it. Finally, to substantiate this finding the auditors selected 8 of the 133 subawards for international programs of the total of 586 subawards for domestic and international programs made during the audit year and generalized their findings to cover all of the subawards made by the Center. The subawards they selected were made to U.S. institutions that fulfilled all of their programmatic obligations, used their own money to do so, but were late in the signing of ratifying contracts and in requesting reimbursement for their own funds spent.

CCE strongly asserts that—

- legally binding and enforceable contracts existed at or before the beginning of the grant period as explained in its response to Finding No. 1 above,
- no funds were misused by the subawardees for costs incurred before the contracts referred to by the auditors were signed, and
- CCE carefully monitored the performance of subawardees from the beginning of the grant period and they fulfilled their contractual obligations.

Indeed, the draft audit report acknowledges: "Based on our reviews of programmatic reports, we noted that the activities carried out appear to be in line with contract objectives."

CCE rigorously oversaw the performance of its subawardees and they fulfilled their obligations as noted in the draft audit report's comment on CCE's programmatic reports set forth below.

Ultimately, the three subawardees focused upon by the auditors and all of the other subawardees in the program fulfilled their programmatic obligations, and no federal funds were misused.

CCE admits that the formal, written contacts referred to by the auditors were executed far later than they should have been and, as noted above, has established new procedures to ensure the timely execution of such written contracts. In addition, CCE acknowledges the auditors' observation that it "allowed programmatic activities for the next award year to begin without a signed contract in place." These facts do not obviate the fact that CCE did, in fact, properly oversee fulfillment of the subcontracts.

CCE response regarding additional information on the lack of timely execution of formal contracts. The fact that formal contracts were not executed in a timely manner does not reflect any bad faith or mismanagement on CCE's part, nor is there any harm to a federal interest arising from this circumstance.

The principal recipients of subawards under the Cooperative Program are identified in the grant proposals submitted to ED annually by CCE. They typically are funded year after year to fulfill the same programmatic objectives set forth in the authorizing legislation, which requires fulfilling many of the same programmatic tasks, although specific innovations are often added to these responsibilities. For example, the institutions receiving subawards identified by the auditors as having problematic execution dates have been partner organizations in the Civitas Exchange Program for the following number of years: (a) Co-operation Ireland, nine years (since 2000); (b) Bowling Green State University, seven years (since 2002); and (c) American Federation of Teachers, fourteen years (since 1995). These institutions and other partners are named and the funding they are to receive is specified in the proposal and budget approved by the Department of Education each year.

Prior to the beginning of each grant year, subawardees are notified of their continued inclusion in the next year's program. Subawardees are already aware of their basic responsibilities for the forthcoming grant period since they are similar to those of the prior grant period; for example, the exchange of delegations, professional development and technical assistance, and translation and adaptation of curricular materials. Subawardees are also aware that to maximize the use of taxpayer funds their activities must be coordinated with academic years and summer training programs for teachers and educational leaders.

In order to plan and conduct activities coordinated with academic years and maintain a seamless continuity between grant periods, subawardees initiate program planning activities prior to the beginning of each grant period, regardless of whether they have an approved proposal and budget and formally signed contract. The timely development and submission of subawardee proposals and budgets and the execution of formally signed contracts has been complicated a number of times by the late approval of budgets by the U.S. Congress. This has resulted in the awarding of funds to CCE by ED weeks and even months after the end of the previous grant period. (For example, this year's Cooperative award was approved in late June after being submitted in April and has a start date of July 1, 2009—four months *after* the end of the previous year's award.)

In order to maintain the momentum and efficient continuity of the partners' programs, a practice developed whereby CCE and its subawardees continued programs pending receipt of ED funds regardless of the existence of formally signed contracts. This practice explains, at least partially, why CCE did not pursue a change in the timing for execution of subcontract awards.

A further complication exists in the cases of institutions or organizations such as the three noted above that were identified by the auditors as being particularly late in the execution of their formal contracts. Each has performed in an exemplary manner for a number of years. Each prefers to work on a cash reimbursement basis, which means that as soon as a grant year begins, each incurs costs for the performance of its responsibilities as established in prior years' subawards. Each has typically been very late in submitting its proposals and budgets, signing formal contracts, and requesting reimbursement of costs despite continued urgings from CCE to do so. Since each institution or organization is using its own funds, CCE cannot withhold funds to ensure compliance as it can with other subawardees.

Change in CCE policies and procedures. As noted above, CCE now requires the submission of proposals and budgets and the execution of signed contracts or award notifications two weeks prior to grant periods. This will not change the practice of maintaining network activities despite delays in funding, but will avoid delays in formal execution of subcontracts noted by the auditors.

B. Contractor Compliance

The draft audit report states that "CCE Did Not Ensure That Contractors Complied with Reporting Requirements." It states, "CCE's contract monitoring process did not ensure that contractors complied with periodic reporting requirements that were specified in each of the contracts. CCE's contract terms generally required that contractors complete and remit to CCE periodic programmatic and financial reports. In seven of the eight contracts we reviewed, the contractors submitted the quarterly or semiannual financial and programmatic reports well after the specified due date…. Periodic programmatic and financial reports for three contracts were not submitted to CCE even though such reporting was stipulated as a requirement in the executed contracts. For these three contracts only a final report was submitted…. Non-adherence to contract requirements diminishes the level of assurance that the Department receives the products and services intended and puts the Department funds at risk."

CCE response to the assertion that CCE did not ensure that contractors complied with reporting requirements. CCE admits that the reports referred to by the auditors were submitted well after their due dates and that the three organizations noted above did not submit quarterly reports as required, but only submitted final programmatic and financial reports and that they were submitted after the required due dates.

However, CCE strongly asserts that—

- it carefully monitored the *performance* of the three subawardees and all others throughout the grant period,
- all products and services required were provided, and
- CCE has documentation to support these facts.

Again, the draft audit report acknowledges: “Based on our reviews of programmatic reports, we noted that the activities carried out appear to be in line with contract objectives.” It is clear that at no time during the grant period were ED funds “at risk.”

In regard to the three subawardees identified by the auditors, as noted above, they worked on a cash reimbursement basis using their own funds to fulfill their obligations, did not submit the required quarterly reports, submitted their proposals and budgets late, and did not request reimbursement until very late. CCE did not have the option of withholding cash advances to pressure the timely submission of the required documents. However, when the organizations did request funds, CCE refused to provide them until comprehensive final programmatic and financial reports and signed formal contracts were received. It should be noted that despite their shortcomings in submitting proposals, reports, etc., the three organizations fulfilled their programmatic obligations in an exemplary manner, as they have for years.

Change in CCE policies and procedures. CCE has terminated its relationship with one of the institutions that was particularly unresponsive to requests for the timely submission of proper documentation. It has informed all other subawardees that they will be required to work on a cash advance basis or quarterly cash reimbursement basis, regardless of their institutional practices. CCE has instituted more stringent oversight procedures by its staff, provides periodic training to its staff in the implementation of these procedures, and now requires oversight staff to bring any problems of subawardee non-compliance to the attention of the director of international programs and, if necessary, the director of administration for resolution

CCE responses to recommendations for Finding No. 7

7.1 CCE has established new interdepartmental oversight procedures to ensure all contracts are properly executed before subawardees are allowed to begin their work and grant funds are disbursed.

7.2 CCE has implemented periodic staff training programs to increase its monitoring efforts to ensure contractual reporting requirements are met and that the contractors’ performance is in accordance with the terms and conditions of the contracts.

Conclusion

The Center for Civic Education recognizes that its response to the OIG report is lengthy and complex. We believe this has been necessary to fully respond to the draft audit report, which CCE views as unduly harsh, unfair, and at times misleading. We agree that the report raises some legitimate issues relating to technical compliance with specific processes for accounting. However, we believe that CCE has met its fundamental obligations to account for proper use of grant funds; we have, in fact, properly used those funds for effective projects that delivered outstanding educational benefits consistent with the purposes of the grants. Specific misunderstandings by a small number of CCE employees on particular accounting issues do not amount to systemic deficiencies in accounting for funds. Whatever mistakes CCE made were technical in nature, committed in good faith, and had absolutely no impact on the efficacy of CCE's programs, something to which CCE and its staff are passionately and conscientiously committed. CCE also believes that the recommendation to designate it as a high-risk grantee is unwarranted and grossly unfair under the circumstances. To the extent the OIG report has indicated administrative areas where improvements can be made, CCE has used this opportunity to make those internal procedural changes to ensure that these issues are avoided in the future. Finally, we stand ready to meet with OIG staff and other ED personnel to provide any additional information and to resolve any areas of disagreement.

Attachments

A. Scope Limitation Statement from Auditors' Draft Report of February 2009

B. Chief Fiscal Officer's Email to Staff Regarding Timesheet Procedures

C. "Expanded Authorities Amendments" for EDGAR

D. CCE Monthly Cash Management Analysis for the Fiscal Year Ending July 31, 2008

E. "Memorandum to ED Discretionary Grantees" from the Chief Financial Officer of the U.S. Department of Education

F. Excerpts from CCE Manuals Regarding Time Sheet Procedures

G. CCE Policy Regarding Timely Execution of Contracts

H. Excerpts from ED Proposals for 2007–08 Regarding the Formula for the Provision of Free Textbooks

I. Accounting of Printed Textbook Free and Sales Distributions and Crediting of Grants for Sales

J. CCE Revised Timesheet Procedures

K. Excerpt from CCE Manuals Regarding Costs over General Services Administration Rates

L. Agendas from Executive Director's Trips to Russia and Washington, D.C.

M. Variations in Staff Time Allocations

Attachment A
Scope Limitation Statement from Auditors' Draft Report of February 2009

Scope Limitation:
CCE imposed constraints on our interviews of CCE staff that were conducted to obtain information on the percentage of their time charged to the grants. CCE required that its legal counsel be present during the interviews and CCE's legal counsel informed us that he met with the staff prior to the interviews. Generally Accepted Government Auditing Standards state that testimonial evidence obtained under conditions in which persons may speak freely is generally more reliable than evidence obtained under circumstances in which the persons may be intimidated. The information obtained during the interviews substantiated our finding that CCE used predetermined percentages to charge personnel costs to the grants. However, other information regarding the allowability of the personnel costs may have been brought to our attention by CCE staff had the interviews been conducted in an unrestricted environment.

In our opinion, the employees that we interviewed may have been coached by CCE management on how to answer questions regarding time and effort reporting. We obtained an email that the CFO sent to CCE staff instructing them on how to explain to us how they prepared their timesheets. We asked employees whether they received any kind of communication regarding the preparation of monthly timesheets from management, the Accounting Department, or others since our initial site visit. Some employees responded that the Executive Director had told them to be truthful and most employees responded that no communication was distributed to them. The responses were contrary to evidence that we obtained showing that CCE's CFO distributed an email regarding the preparation of timesheets.

We did not continue our interviews with CCE staff to verify that their duties and responsibilities were for allowable activities for the grants due to CCE's constraint requiring that its legal counsel be present during the interviews and the possibility that CCE management coached its employees on how to answer our questions.

Attachment B
Chief Fiscal Officer's Email to Staff Regarding Timesheet Procedures

To: CCE staff
Sent: May 23, 2008
Subject; URGENT: Explanation of how you fill out your time sheets…understand carefully.

Please understand this carefully and ask me if you do not understand.
The auditors will ask you how you fill out your time cards. Thanks..Jim

Employee Time/Effort is budgeted/allocated across a single or multiple grants. At the beginning of each month employees are provided with a time sheet with the allocated percentages of time for the employee to review and ascertain with the actual effort. Should a discrepancy be noted; the employee informs accounting and the CFO makes the necessary changes and distributes the costs accordingly. The employees also indicate vacation and sick leave taken during the month. The time sheet is approved by the relevant supervisor and signed. Accounting updates the vacation and sick leave accrual.

……

Chief Fiscal Officer
Center for Civic Education

Attachment C
"Expanded Authorities Amendments" for EDGAR

The "Expanded Authorities" Amendments

Pre-Award Costs
[74.25(e)(1) and 75.263]

- ***No prior approval*** is required for pre-award costs incurred up to 90 days before the budget period begins
- Includes both new and non-competing continuation awards
- Applicant should have some reasonable expectation that it will receive an ED grant
- Expenditures are incurred at the applicant's own risk
- ED funds are not available for drawdown until the budget period begins
- Cannot be used to pay for cost overruns from the previous year
- Prior approval is required for pre-award costs incurred ***more than 90 days*** before start of the budget period

Time Extensions
[74.25(e)(2) and 75.261]

- One-time extension of the project period for up to one year without prior approval
- Grantee sends written notification of planned extension to assigned ED program officer no later than ***10 days before end of project period***. Notice includes:
  - Supporting reasons for extension
  - Revised expiration date
- Cannot be merely for the purpose of exhausting unexpended funds
- Cannot require the need for additional Federal funds
- Cannot change the scope or objectives of the project

Budget Transfers
[74.25 and 75.264]

- Provisions in 34 CFR 74.25 regarding ***budget transfers*** apply to ***all types*** of grantees
- No prior approval is required for many budget transfers
- Check applicable ***OMB Cost Principle Circulars*** for specific expenditures requiring prior approval
- Changes in EDGAR ***still*** requiring prior approval:
  - Changes in project scope or objectives;
  - Changes in a key person specified in the award document;
  - The absence for more than 3 months or a 25 percent reduction in time of the approved project director (***Part 74 grantees only***);
  - In research projects, a change in project director or principal investigator ***(Part 80 grantees only)***;
  - The need for additional Federal funds;
  - The transfer of funds allotted for training allowances to other categories;
  - Transfer or contracting out of any work (doesn't apply to supplies, material, equipment, or general support services)

Carryover
[74.25(e)(3) and 75.253(c)(1)]

- Unexpended funds are carried over from one budget period to the next without prior approval
- Program Office may require a written statement describing how unexpended funds will be used
- When: At the time of funding decision
- New funds may be reduced under certain circumstances
- Unexpended funds may be used for *any* allowable cost that falls within the approved project scope
- Not just for finishing uncompleted activities from the previous budget period

Attachment D

CCE Monthly Cash Management Analysis for the Fiscal Year Ending July 31, 2008

MONTHLY CASH MANAGEMENT ANALYSIS FOR THE FISCAL YEAR ENDED 7.31.08

	Aug.'07	Sept.'07	Oct.'07	Nov.'07	Dec.'07	Jan.'08	Feb.'08	March'08	Apr.'08	May'08	June'08	July'08	Total
1 Number of monthly withdrawals-ED	3	4	4	4	3	4	2	4	2	4	2	5	41
2 Monthly withdrawals of ED funds via GAPS	1,875,000	2,185,000	2,002,022	2,183,890	1,280,000	1,975,000	975,000	2,025,000	1,175,000	2,025,387	1,200,000	2,500,000	21,401,299
3 Monthly expenses on ED grants	2,516,248	1,909,023	2,088,700	1,571,380	1,652,124	1,683,435	1,754,979	1,478,064	1,976,678	1,380,148	1,252,648	2,903,225	22,166,652
4 Difference between withdrawals and Expenses	-641,248	275,977	-86,678	612,510	-372,124	291,565	-779,979	546,936	-801,678	645,239	-52,648	-403,225	-765,353
5 Bank statement balance - end of month	834,815	447,379	1,311,607	971,924	754,412	1,150,220	847,338	1,125,047	656,525	926,118	337,001	699,218	
6 Outstanding Checks	-1,023,976	-383,092	-1,041,168	-863,696	-835,959	-494,462	-742,519	-517,002	-454,054	-311,263	-340,329	-744,671	
7 Deposits in transit				525,000	450,000	450,000					81,325	550,000	
8 Other reconciling items	3,977	4,560	20,455	88,390	-104,154	9,771	106,096	16,522	-21,579	-149,779	23,053	5,293	
9 General ledger balance - end of month	-185,184	68,847	290,894	721,618	264,299	1,115,529	210,915	624,567	180,892	465,076	101,050	509,840	
10 ED cash balances in Center's Ledger	-888,883	-606,218	-697,897	2,147	-456,095	-165,589	-839,328	-375,885	-1,214,534	-773,169	-598,376	-561,422	
11 Non ED cash balances in Center's Ledger	703,699	675,065	988,791	719,470	720,394	1,281,118	1,050,242	1,000,451	1,395,425	1,238,245	699,426	1,071,262	
12 Net total balance	-185,184	68,847	290,894	721,617	264,299	1,115,529	210,914	624,566	180,891	465,076	101,050	509,840	
13 3-day average allowable cash balance per ED (1)	255,730	255,730	255,730	255,730	255,730	255,730	255,730	255,730	255,730	255,730	255,730	255,730	
14 Monthly average burn rate on ED Grants	1,847,221	1,847,221	1,847,221	1,847,221	1,847,221	1,847,221	1,847,221	1,847,221	1,847,221	1,847,221	1,847,221	1,847,221	22,166,651
15 Monthly average drawdown rate on ED Grants	1,783,441	1,783,441	1,783,441	1,783,441	1,783,441	1,783,441	1,783,441	1,783,441	1,783,441	1,783,441	1,783,441	1,783,441	21,401,299
16 Monthly average deficit	-63,780	-63,780	-63,780	-63,780	-63,780	-63,780	-63,780	-63,780	-63,780	-63,780	-63,780	-63,780	-765,360

(1) Computed as follows: 260 working days (including holidays), divided by 12 months, the result divided into the average monthly expenses(line14) times 3.

Attachment E
"Memorandum to ED Discretionary Grantees" from the Chief Financial Officer of the U.S. Department of Education

UNITED STATES DEPARTMENT OF EDUCATION
Office of the Chief Financial Officer

Memorandum to ED Discretionary Grantees

You are receiving this memorandum to remind you of Federal requirements, found in Parts 74 and 80 of the Education Department General Administrative Regulations (EDGAR), regarding cash drawdowns under your grant account.

For any cash that you draw from your Department of Education grant account, you must:

- draw down only as much cash as is necessary to meet the immediate needs of the grant project;
- keep to the minimum the time between drawing down the funds and paying them out for grant activities; and
- return to the Government the interest earned on grant funds deposited in interest-bearing bank accounts (except for a small amount of interest earned each year that your entity is allowed to keep to reimburse itself for administrative expenses).

In order to meet these requirements, you are urged to:

- take into account the need to coordinate the timing of drawdowns with prior internal clearances (e.g., by boards, directors, or other officials) when projecting immediate cash needs so that funds drawn down from ED do not stay in a bank account for extended periods of time while waiting for approval;
- monitor the fiscal activity (drawdowns and payments) under your grant on a continuous basis;
- plan carefully for cash flow in your grant project during the budget period and review project cash requirements before each drawdown; and
- pay out grant funds for project activities as soon as it is practical to do so after receiving cash from the Department.

Keep in mind that the Department monitors cash drawdown activity for all grants on a weekly basis. Department staff will contact grantees who appear to have drawn down excessive amounts of cash under one or more grants during the fiscal quarter to discuss the particular situation. For the purposes of drawdown monitoring, the Department will contact grantees who have drawn down 50% or more of the grant in the first quarter, 80% or more in the second quarter, and/or 100% of the cash in the third quarter of the budget period. However, even amounts less than these thresholds could still represent excessive drawdowns for your particular grant activities in any particular quarter. Grantees determined to have drawn down excessive cash will be required to return the excess funds to the Department, along with any associated earned interest, until such time as the money is legitimately needed to pay for grant activities. You can find the procedures for returning funds and interest in the ED *User's Guide*, which is located on the Web at the following URL:

https://www.g5.gov

Grantees who do not follow Federal cash management requirements and/or consistently appear on the Department's reports of excessive drawdowns could be:

- designated "high-risk" grantees [EDGAR 74.14, 80.12], which could mean being placed on a "cash-reimbursement" payment method (i.e., a grantee would experience the inconvenience of having to pay for grant activities with its own money and waiting to be reimbursed by the Department afterwards);
- subject to further corrective action;
- denied selection for funding on future ED grant applications [EDGAR 75.217(d)(3)(ii)]; and/or
- debarred or suspended from receiving future federal awards from any executive agency of the federal government.

Depending on which type of entity your organization is, you are urged to read either §74.22 or §80.21 of EDGAR to learn more about Federal requirements related to grant payments. If you are a state or local educational agency with a grant covered by Part 80, please check with the ED staff person named in Block 3 of your Grant Award Notification to determine how to apply these requirements to any subgrantees. You are urged to make copies of this memorandum and share it with all affected individuals within your organization.

400 MARYLAND AVE., S.W. WASHINGTON, D.C. 20202
Our mission is to ensure equal access to education and to promote educational excellence throughout the Nation.

Attachment F
Excerpts from CCE Manuals Regarding Timesheet Procedures

FINANCIAL AND ADMINISTRATIVE POLICIES MANUAL – TIME SHEET POLICIES, SECTION 9.6

9.6 Labor Distribution Reporting

C. Labor distribution reports will be prepared and controlled according to the following minimum standards:

1. Employees, including subcontracted employees performing in-house work, are responsible for preparing their own timecards/timesheets.

   a. Employees should be provided clear instructions of the work to be performed and the activity to be charged.

   b. Timesheets should be prepared.

   c. Timesheets should be filled out as work is performed, but no less often than daily.

   d. All supervised hours worked should be recorded on timesheets.

2. Timesheets will be signed by employees and the supervisor only after they are filled out. In the event the supervisor is not available the timesheets may be signed by the Chief of Staff.

3. Corrections are to be made by cross-out and new entry, with no erasures or whiteouts.

   a. Corrections are to be initialed by the employee and supervisor.

   b. An explanation must be provided for corrections.

4. Distribution and collection of timesheets will be controlled by the accounting department.

    a. Only one card is to be furnished to an employee for a period.

    b. Corrections are to be initialed by the employee and supervisor.

    c. Timesheets must be collected by an authorized person.

5. Responsibility for distribution and collection of timesheets should be segregated from that for:

    a. Preparation and approval of time and attendance records.

    b. Preparation and distribution of the payroll.

    c. Monitoring performance to budgets.

6. New employees are to be fully indoctrinated on proper timesheet procedures. Employees must be made aware of their individual responsibility for accurate timecard/timesheet preparation.

7. Periodic internal reviews are to be performed by the internal auditors of the timekeeping system to assure compliance with system controls.

8. Overtime hours are to be <u>approved at the time of approval of the labor distribution report.</u>

9. Supervisors authorized to approve timesheets are listed below:

Departments/Programs	**Title of Approving Supervisor**
International	Director
We the People: C&C	Director
We the People: PC	Director
School Violence Prevention	Director
Youth for Justice	Director
Research & Evaluation	Director
Production/Shipping/Publications	Managing Director
Editorial/Design	Director
Information Technology	Director
Fiscal/Accounting	Chief Fiscal Officer
DC Office Site	Managing Director
Directors/Managing Directors	Associate Directors
Associate Directors, CFO, COS	Executive Director
Organizational Support Staff	Office Manager

Office Manager Director of Administration

FINANCIAL AND ADMINISTRATIVE POLICIES MANUAL – FRAUD POLICIES, SECTION 2.7 [Italics added for emphasis]

2.7 Fraud Policy

The Center considers acts of malfeasance, fraud, misrepresentation, or embezzling committed by its staff members to be reprehensible and, in response, will take all disciplinary or other action that the organization deems appropriate. *Malfeasance may include falsifying time sheets or documents, abuse of sick time, theft, etc*. Defalcation includes the misuse or stealing of funds or other organization resources. Any questions should be directed to the Chief Fiscal Officer or the Executive or Associate Director.

FINANCIAL AND ADMINISTRATIVE PROCEDURES MANUAL, SECTION 3.4.3

3.4.3. Timekeeping and Labor Distribution

Control Objective

To ensure that payment for salaries and wages is made in accordance with documented time records and that employee time is properly distributed.

Major Controls

A. Timekeeping Policies

A written timekeeping and effort distribution policy will instruct employees on the proper charging of time and reasonably assure the accuracy of recorded time to cost objectives.

B. Orientation and Training

All employees will be oriented on proper effort charging practices.

C. Time Sheet Preparation

Labor hours will be accurately recorded and any corrections to timekeeping records including the appropriate authorizations and approvals, are documented.

D. Internal Reviews

Center for Civic Education personnel will monitor the overall integrity of the timekeeping and labor distribution system.

E. Internal Accounting Controls

(i) Daily head-counts of all employees by directors while at job site

(ii) Periodic checks on the way employees prepare their time sheets

(iii) Verification of labor cost transfers

(iv) Reconciliation of hours charged in time cards to attendance records and to labor cost summaries

(v) Segregation of responsibilities between timekeeping and payroll and those responsible for operating within budgets

Procedures

Orientation and Training

1. Each new employee will receive an orientation program on proper timekeeping and labor charging practices.

2. For employees who are not following proper labor-charging procedures, a periodic refresher course will be conducted.

Time Sheet Preparation

1. Each employee will prepare his/her own time sheet as stipulated in the Employee Handbook.

2. In preparing time sheet, each employee will:

Hard copy system:

(i) Use work authorizations and/or job assignments provided by the employee's supervisor

(ii) Enter his/her own hours in ink and sign the completed timekeeping record

(iii) Keep timekeeping documents under the employee's control

(iv) Make corrections in ink by crossing-out the error and initialing the change

(v) Submit the completed time card to the supervisor for approval

Automated system: (not applicable at present)

(i) Use work authorizations and/or job assignments provided by the employee's supervisor/manager

(ii) Access the labor system with the employee's time charging identification/password/etc.

(iii) Employee enters the time charged daily/weekly and the system performs an edit check

(iv) Route the complete time card record electronically to the supervisor/manager for his/her approval.

Distribution, Approval and Collection of Time Sheets

1. Before the beginning of a pay period, one preprinted time sheet will be distributed to each employee.

2. Each employee's time sheet will be approved in writing by an assigned supervisor. A list of supervisors authorized to approve time sheets along with signature cards will be kept on file by the Fiscal Office.

3. Completed time sheets will be returned to the Fiscal Office.

Overtime Approval

Overtime will be approved in advance by the employee's supervisor and the CFO and justification will be included on the time sheet.

Reconciliation of Payroll to Time Sheets

1. Hours shown on time sheets will be reconciled by the Payroll Department on a monthly basis with the hours recorded on attendance records and the total hours recorded on the payroll.

Internal Review

Periodically, the Fiscal Office will monitor the overall integrity of the payroll/timekeeping system by:

(i) Performing unannounced interviews with employees on their labor charging practices

(ii) Completing periodic comparisons of budgeted labor with actual costs

(iii) Providing special emphasis in any sensitive areas

(iv) Verifying work performed to an approval work authorization

RECORDING YOUR TIME

Non-exempt employees must record their hours on time sheets and give them to their ***supervisor as stipulated by the accounting department.***

The normal workweek is 7 hours a day totaling 35 hours a week. If it is necessary to work more than 35 hours in a work week, hours worked during a week between 35 and 40 will be compensated at the normal hourly rate. If a person works more than 8 hours a day or 40 hours in one week, whichever occurs first, the extra time will be paid at 1 and 1/2 times the hourly rate.

Because of the nature of our business, the work schedule may vary depending on the job being performed. Individual schedules will be established by the appropriate supervisor. Employees are expected to work 7 hours within our normal business hours which are from 8:00 am to 5:00 pm, Monday through Friday.

Exempt employees may be required to accurately record their time worked in accordance with federal and state wage and hour law.

All employees subject to this policy are required to accurately record all time worked.

For payroll purposes, the workweek starts on Sunday and ends on Saturday.

Attachment G
CCE Policy Regarding Timely Execution of Contracts

(c) Regarding contracting sub awards, all directors are responsible for

- Requiring sub award recipients to submit proposals, budgets, and signed contracts to the Center no later than two weeks before the start date of a new grant,

- Signing and filing the contracts with proposals attached upon receipt and uploading them to PAW.

- Sending sub award recipients a "Grant Award Notification" as soon as the Center has received such a notification from a funding agency. (This notification will be a modification of the notification the Center has received from the funding agency.)

- Withholding any payments on the new grant until the organization receiving the sub award has complied with all reporting requirements from any prior grant from the Center that it might have received and refunded any remaining funds.

- Monitoring sub awards to ensure funds are spent or obligated before the end of the grant period

- Documenting any contractual transactions or significant information regarding performance of obligations by those receiving sub awards. If such communications are conducted by phone or in-person meetings, e-mail confirmation of the transactions or performance information should be exchanged and recorded.

Attachment H
Excerpts from ED Proposals for 2007–08 Regarding the Formula for the Provision of Free Textbooks

We the People is also extremely cost-effective. For some years federal support has permitted the distribution of fifteen free classroom sets of materials in each congressional district. In fiscal year 2002 the free distribution was increased to twenty-five sets per congressional district, which has been very well received. The cost to purchase an entire classroom set of thirty student texts, teacher's guide, and ancillary materials ranges only from $200, at the middle school level, to $335 for the high school level.

Like **We the People**, **Project Citizen** uses the same national organizational structure of identified state and district coordinators who disseminate program materials and provide access to professional development opportunities for interested teachers and youth organization leaders. Each congressional district coordinator is able to provide ten free sets of the instructional material to teachers and youth group leaders who implement the program in the congressional district.

Attachment I
Accounting of Printed Textbook Free and Sales Distributions and Crediting of Grants for Sales

PRINT COSTS AND COST OF GOODS SOLD (CGS) FOR THE PERIOD OF AUGUST 1, 2007 to JULY 31, 2008

Account No.	Title	CC04-5	CC05-6	CC06-7	CC07-8	CC08-9	Total	CGS
5318C	WTP HS	5,118.29 11,478.52	112,750.76			461,407.85	579,276.90 11,478.52	21,489.30
5319	WTP MS		335,210.43		344,780.45 39,780.31		679,990.88 39,780.31	51,490.95
5320	WTP ES			167,071.77	23,469.69 227,013.88		190,541.46 227,013.88	29,705.67
5318E	Elements of Democracy				14,355.44		14,355.44	1,319.40
5318PC	PC Level 2				89,346.30		89,346.30	6,362.17
5319PC	PC Level 1				1,800.00 90,827.78		1,800.00 90,827.78	13,716.56
Total WTP Soft Cover		16,596.81	447,961.19	167,071.77	831,373.85	461,407.85	1,924,411.47	124,084.05
5319H	WTP MS HC				33,958.90		33,958.90	18,214.86
5320H	WTP ES HC				38,696.88		38,696.88	5,912.16
5318H	WTP HS HC					42,462.47	42,462.47	5,395.68
Total WTP Hard Cover		-	-	-	72,655.78	42,462.47	115,118.25	29,522.70
Total		16,596.81	447,961.19	167,071.77	904,029.63	503,870.32	2,039,529.72	153,606.75
5339 (CP06-7)	RDA					15,708.81	15,708.81	2,736.23
5313AL	American Legacy					25,382.70	25,382.70	15,808.26
Grand Total		16,596.81	447,961.19	167,071.77	904,029.63	544,961.83	2,080,621.23	172,151.24

Response to Recommendation 2.4

Schedule of Credits for textbooks sold	
Account No.	CGS
Soft cover	
5318	29,171
5319	65,208
5320	29,706
Total	124,084
Hard Cover	
5318HC	5,396
5319HC	18,215
5320H	5,912
Total	29,523
Grand Total	153,607

PRINT COSTS AND COST OF GOODS SOLD (CGS) FOR THE PERIOD OF AUGUST 1, 2008 TO MAY 31, 2009

Account No.	Title	CC08-9	CC0910	Total	CGS
5318C	WTP HS	49,661.32	392663.24	442,324.56	15,953.18
5319	WTP MS	354,588.23		354,588.23	24,146.94
5320	WTP ES	240,940.00		240,940.00	20,905.60
5318E	Elements of Democracy			-	502.74
5318PC	PC Level 2	96,245.68 11,591.54		96,245.68 11,591.54	4,213.81
5319PC	PC Level 1	14,624.01 89,926.92 9,733.44		14,624.01 89,926.92 9,733.44	10,532.22
Total WTP Soft Cover		867,311.14	392,663.24	1,259,974.38	76,254.49
5319H	WTP MS HC			-	2,956.39
5320H	WTP ES HC			-	2,257.88
5318H	WTP HS HC			-	16,392.39
Total WTP Hard Cover				-	21,606.66
Total		867,311.14	392,663.24	1,259,974.38	97,861.15
5339 (CP06-7& RDA8-9)	RDA	30,308.51		30,308.51	396.28
5313AL	American Legacy				7,289.92
Grand Total		897,619.65	392,663.24	1,290,282.89	105,547.35

Response to Recommendation 2.4

Schedule of Credits for textbooks sold	
Account No.	CGS
Soft cover	
5318	20,670
5319	34,679
5320	20,906
Total	76,254
Hard Cover	
5318HC	16,392
5319HC	2,956
5320H	2,258
Total	21,607
Grand Total	97,861

Attachment J
CCE Revised Timesheet Procedures

TIMESHEETS

All employees, whether exempt or non-exempt, must fill out on a daily basis time sheets reflecting hours worked. An employee must fill out the time sheet at the end of the day, after work for that day has been completed, so that the time sheet reflects an after-the-fact statement regarding hours worked. Employees who fail to record their time accurately, or who fail to turn in timesheets as and when required by their supervisor, will be subject to discipline, up to and including termination.

- All employees will be provided the expected allocation of their time at the beginning of each month and provided with time sheets that include the allocation**.**

  - All employees are required to fill in their time sheets daily in ink. (See below for staff on multiple grants and G&A.) Staff will record time in hourly increments or, where the situation so dictates, in increments of 1/2 hour.

  - Any changes made by employees to their time sheets should be done by crossing out incorrect entries, recording correct entries, and initializing the changes. No white out or similar methods should be used.

  - Time sheets must be submitted to employee's supervisors the first working day after the close of the end-of-month pay period. Failure to turn in timesheets in a timely manner may result in discipline such as recording the failure in their performance review, reduction or elimination of an annual pay raise, and termination.

  - Time sheets should include a record of vacation and sick leave days as well as bonus time and jury duty.

  - Time sheets should be dated, signed in ink, and signed by the employee's supervisor or the supervisor's designee.

  - If an employee cannot sign a time sheet due to absence from the office on the final day it is to be submitted, the sheet can be signed by a responsible supervisory official having first hand knowledge of the activities performed by the employee and knowledge that the distribution of time on the sheet represents a reasonable estimate of the actual work performed by the employee during the period covered by the report.

  - Employees on travel status which extends over the last days of a month and first days of a new month may fill out time sheets on the PAW website, e-mail their hours to their supervisor or a designated person in their department, and, by doing so, authorize the person to sign on their behalf.

- **Procedures for employees on more than one grant.**
    - While employees should try to perform work, to the extent possible, as budgeted each month by supervisors, they must always record an accurate and good faith estimate daily of the actual allocation of their time on the different grants, G&A, and Unrest.
    - Employees do not have to meet the expected monthly allocation, but if they vary by more than 10% on any specific grant or G&A they should inform their supervisor and the Chief Fiscal Officer.
    - If employees spend time on grants, G&A, or Unrest to which they have not been assigned, they should record that time and charge it appropriately.
    - Exempt employees who spend more than 35 hours a week on their tasks and activities should record an accurate and good faith estimate daily of the actual allocation of their time to the different grants, G&A, and Unrest.
    - Exempt employees who spend a total of 15 to 59 minutes during a day on a particular grant should record the time as one hour.

Supervisors or their designees should collect timesheets on the first working day of each month, sign them, and submit them to the Director of Administration.

The Director of Administration will review and sign the time sheets, keep copies on file, and submit the originals to the financial department.

- **Procedures for employees who lobby.** It is understood that employees will undertake lobbying activities only on rare occasions. Nevertheless, if such lobbying activity takes place, that activity should be recorded each day on the monthly lobbying time sheet provided for this purpose. Time should be recorded as follows.
    - Any activity that takes less than one minute should be recorded as a minute, e.g., a coordinator asks if he or she should contact a member of Congress and a staff member says “Yes” or No.”
    - **At the end of the month**, enter the total time for lobbying spent during the month in the space provided for this purpose on the lobbying time sheet and on the regular time sheet in the right hand total space for the line identified as “Unrest L.” Enter the total time in hours, e.g., if one minute was spent, then one hour should be charged. If one hour and one minute was spent, then record two hours.

Attachment K
Excerpt from CCE Manuals Regarding Costs over General Services Administration Rates

11.7 Reimbursement for Excess Travel Expenses

A. For reasonable and allowable employee travel expenses up to 300% of the maximum GTR/JTR per diem rate for the area, employees will request approval in writing from the CFO provided the justification is for special or unusual situations.

B. Special or unusual situations are determined to apply when:

1. A government representative requests a Center employee to travel on such short notice that lower cost lodging is not readily available

2. A Center employee attends a conference or seminar at a higher priced hotel or motel; but in order to facilitate interaction or communication with other conference or seminar attendees, there is a benefit in incurring the additional lodging cost

3. Travel to an area is at a peak travel period so that lower cost lodging is not available, which is documented with a list of hotels contacted

C. Blanket prior approvals for reimbursement of excess travel expenses are not authorized.

D. If it becomes necessary to exercise this authority repetitively or on a continuing basis in a particular area, The Center will obtain advance approval from the Contracting Officer.

Attachment L
Agendas from Executive Director's Trips to Russia and Washington, D.C.

International congress Civic Education: Traditions and Innovations in the Information Era
Khanty-Mansiysk (Khanty-Mansiysky autonomous region – Yugra)
April 26 – May 1, 2008

Program

April 26, Saturday

Departure from Moscow.
Vnukovo airport, fight 351 Moscow – Khanty-Mansiysk, 20.10.

April 27, Sunday

01.00 – 02.00. Arrival in Khanty-Mansiysk, accommodation in
«Na semi kholmah» («At seven hills») Hotel. Adress: 628002, Russia, Khanty-Mansiysk, Sportivnaya str., 15, tel. +7(34671) 55-692

09.00 – 11.00. Breakfast.
«Na semi kholmah» Hotel.
10.00 – 12.00. Registration.
12.00 – 13.30. The hall of «Na semi kholmah» Hotel. Lunch. Restaurant «Gostinyi dvor», «Na semi kholmah» hotel.
14.00 – 18.00. Excursion. City of Khanty-Mansiysk, State Museum of Nature and Man, Art Gallery of Khanty-Mansiysk Generation Foundation.

19.00 – 22.30. Offcial reception and dinner sponsored by Khanty-Mansiysk Department of Education.
Restaurant «Palace», «Na semi kholmah» Hotel.

April 28, Monday

07.00 – 08.30. Breakfast.
«Na semi kholmah» Hotel.
08:30 – 09:00. Transfer to the building of Khanty-Mansiysk government.
09.00 – 13.30. Plenary session
«Civic education: traditions and innovations in the information era».
Moderator: Conference Hall, Building of Khanty-Mansiysk government.
Petr Polozhevets, editor-in-chief, «Uchitelskaya Gazeta»; president, Russian Association for Civic Education (09.00 – 11.15).
09.00 – 09.40 «New goals of regional education systems» – Alexander Filipenko, governor, Khanty-Mansiysk autonomous regions – Yugra.
09.40 – 10.10. «Civic education in Russia: new approaches» – Nikolay Bulaev, head, Federal Education Agency.
10.10 – 10.30. «Civic education in the world: new challenges» – Charles Quigley, executive director, Center for Civic Education, Calabasas, USA.

10.30 – 11.00. Gabriele Mazza, Director of School, Out-of-School and Higher Education, Council of Europe.
11.00 – 11.15. Questions and answers. Commentaries.
11.15 – 11.45. Coffee-break.
Moderator: Alexey Maiorov, deputy chairperson of Khanty-Mansiysk – Yugra government (11.45 – 13.30).
11.45 – 12.30. «Issues of civic education in the second generation of Federal standards» – Alexander Kondakov, general director, Prosveshenie publishing house, corresponding member of RAE, Doctor of Education.
12.30 – 13.00. «Civic education in the conditions of globalization: Russian specifcs» – Leonid Polyakov, professor, National University – Higher School of Economics, Doctor of Political Science.
13.00 – 13.15. «Developing civic consciousness» – Alexander Selyanin, minister of education, republic of Karelia.
13.15 – 13.30. Questions and answers.
13.30 – 15.00. Lunch. Restaurant «Gostinyi Dvor».
15.00 – 16.30. Panel discussion
Place and role of civic education in the global world
Conference Hall, building of Khanty-Mansiysk government

Moderator:
Narangerel Rinchin, head, Center for Civic Education, Mongolia, Ph.D.

Participants:
Arkadiy Gutnikov, vice-president, associate professor, director of Center of clinical law education of Saint-Petersburg Prince Oldenburg Law Institute; Andrey Ioffe, associate professor, Russian Academy in In-Service Training of Education; vice-president, Russian Association for Civic Education, Ph.D.; Sergey Lyamin, lecturer, Tambov state university after the name of Derzhavin, Teacher of the Year 2001 of Tambov region, Ph.D; Charles Quigley, executive director, Center for Civic Education, Calabasas, USA; Anuradha Sen, academic director, Education Quality Foundation of India.

16.30 – 17.00. Coffee-break

17.00 - 18.30. Panel discussion
Civic Education as a means of forming cross-cultural interaction
Conference Hall, building of Khanty-Mansiysk government
Moderator:
Irina Akhmetova, associate professor, Russian Justice Academy at the Supreme Court and Supreme Arbitrary Court of RF, Ph.D.
Participants:
Monica Ang, instructor, University of Asia and the Pacifc; project manager, Project Citizen, Philippoines; Sergey Bukinich, History teacher, school № 116, Teacher of the Year – 2006, Saint-Petersburg; Ludmila Gurianova, History and Social Studies teacher,

school № 8, Khanty-Mansiysk, Honored Teacher of RF; William Ryan, head, Center for Civic Education, Jakarta, Indonesia; Anuradha Sen, academic director, Education Quality Foundation of India; Tigran Tovmasyan, head, Armenia Civitas, Yerevan, Armenia.

19.00 – 21.00. Dinner.

Restaurant «Gostinyi Dvor».

21.00 – 21.30. Transfer to «Na semi kholmah» Hotel.

April 29, Tuesday

07.00 – 09.00. Breakfast.

«Na semi kholmah» Hotel.

09.00 – 09.30. Transfer to Expo-Center.

09.30 – 11.00. Master classes

«Active school» – Zhenya Belyakov, president, Civitas Foundation.

Expocenter, Auditorium 1. «Globalization and religion» – Andrey Ioffe, associate professor, Russian Academy in In-Service Training of Education; vice-president, Russian Association for Civic Education, Ph.D.

Expocenter, Auditorium 2.

«Legal regulation of citizens' and organizations' participation in economic activities» – Konstantin Ulanov, principal, fnancial-economic lyceum №29, Penza, chairperson, Penza regional branch association for Civic Education, vice-president, Russian Association for Civic Education.

Expocenter, Auditorium 3. «Children's rights in the 21st century» – Tatiana Ivanova, History and Law teacher, gymnasium №1, Ramenskoye, Moscow region.

Expocenter, Auditorium 4.

11.00 – 11.30. Offcal Opening Ceremony of Exhibition «Edication – 2008».

11.30 – 13.00. Master classes

«Introduction to practical social studies» – Arkadiy Gutnikov, vice-president, associate professor, director of Center of clinical law education of Saint-Petersburg Prince Oldenburg Law Institute.

Expocenter, Auditorium 1.

«Types of legitimate power (authority)» – Nadezhda Kritskaya, associate professor, Kirov In-Service Teacher Training Institute.

Expocenter, Auditorium 2. «Analysis of documents in civic education» – Sergey Losev, leading researcher, Samara regional Center for Civic Education; director of information programs, Civitas Foundation.

Expocenter, Auditorium 3. «Development of communication skills» – Tigran Tovmasyan, education consultant, IREX Armenia; head, Armenia Civitas.

Expocenter, Auditorium 4.

«Forming institutes of civil society in the region» (developing civic-mindedness through activities of NGOs) – Vladimir Denisov, chairperson of Khanty-Mansiysk – Yugra Public Chamber; chairperson of NGO «Union of Khanty-Mansiysk – Yugra Lawers».

Conference-Hall

13.00 – 13.30. Transfer to «Gostinyi Dvor».

13.30 – 14.30 Lunch.
Restaurant «Gostinyi Dvor».
14.30 – 15.00. Transfer to Expo-Center.
15.00 – 16.30. Master classes
«Organization of class discussion» – Ludmila Mostyaeva, associate professor, Ryazan Education Development Institute; head, Ryazan Center for Civic Education, Ph.D., Honored Education worker of RF.
Expocenter, Auditorium 1. «Organization of school students' cognitive refection in Social Studies» – Yuri Romanov, senior lecturer, History Faculty Moscow State Pedagogical University, History and Social Studies teacher, gymnasium №45, Moscow.
Expocenter, Auditorium 2. «Ugra is my love. Children of Ugra» – Valentina Kuznetsova, Biology teacher, school №8, Teacher of the Year of Khanty-Mansiysk – 2007.
Expocenter, Auditorium 3. «Evaluation of social phenomena at Social Studies lessons» – Sergey Lyamin, Ph.D., lecturer, Tambov state university after the name of Derzhavin, Teacher of the Year 2001 of Tambov region.
Expocenter, Auditorium 4.
16:30 – 17:00. Coffee-break.
16.30 – 18.00. Presentation of textbooks and manuals in Civics and Social Studies
Conference Hall, Expocenter.
Moderator:
Irina Dimova, executive director, Russian Association for Civic Education, frst deputy editor-in-chief, Uchitelskaya Gazeta, Ph.D.
Participants:
1. Prosveshenie Publishing House.
2. Drofa Publishing House.
3. «Russkoye Slovo» Publishing House.
4. AST-Press Publishing House.

18:00 – 18:30. Transfer to «Na semi kholmah» Hotel.

19.00 – 22.00 Dinner.

Restaurant «Palace», «Na semi kholmah» Hotel.

April 30, Wednesday

07.00 – 08.30. Breakfast.
08.30 – 09.00 Transfer to Expo-Center.
09.00 – 10.30. Presentation of the All-Russia event «I am a citizen of Russia» with participation of Khanty-Mansiysk team. Round table
Conference Hall, Expocenter.

Moderators:

Irina Dimova, executive director, Russian Association for Civic Education, frst deputy editor-in-chief, Uchitelskaya Gazeta, Ph.D.;

Vladimir Pakhomov, head, Samara regional Center for Civic Education; vice-president, Russian Association for Civic Education, Ph.D.

10.30 – 11.00. Coffee-break.

11.00 – 12.30. Presentation of civic education projects

Conference Hall, Expocenter.

Moderator: Participants:

Natalya Voskresenskaya, frst vice-president, Russian Association for Civic Education, Ph.D.
Polina Verbitkska, head, Teachers' Association of Ukraine; Tibor Gal, Hungarian Civitas Association, Hungary; Zafarullah Khan, Center for Civic Education, Pakistan; Valdmaa Sulev, Jaan Tonisson Institute, Estonia.

12:30 – 13:00. Transfer to «Gostinyi Dvor» restaurant.
13.00 – 14.00. Lunch.
14.00 – 14.30. Transfer to Expo-Center.
«Gostinyi Dvor» restaurant.

14:30 - 16:00.

Work in sections

Section 1. IT technologies
Expocenter, Auditorium 1.
Moderator:
Sergey Losev, leading researcher, Samara regional Center for Civic Education;
director of information programs, Civitas Foundation, Ph.D. Participants:
Enver Abdulaev, editor-in-chief, «Teaching History in Schools»;
Yuri Romanov, senior lecturer, History Faculty, Moscow State Pedagogical
University, History and Social Studies teacher, gymnasium №45, Moscow;
Konstantin Ulanov, principal, fnancial-economic lyceum №29, Penza,
chairperson, Penza regional branch association for Civic Education.
Section 2. Interactive teaching methods
Expocenter, Auditorium 2.
Moderator:
Andrey Ioffe, associate professor, Russian Academy of In-Service Training of
Educators; vice-president, Russian Association for Civic Education , Ph.D. Participants:
Nadezhda Kritskaya, associate professor, Kirov In-Service Teachers Training
Institute;
Ludmila Mostyaeva, associate professor, Ryazan Education Development Institute;
head, Ryazan Center for Civic Education, Ph.D., Honored Education worker of RF;
Valdmaa Sulev, Jaan Tonisson Institute, Estonia.
Secion 3. Project activities

Expocenter, Auditorium 3.
Moderator:
Zhenya Belyakov, president, Civitas Foundation. Participants:
Narangerel Rinchin, head, Center for Civic Education, Ulan-Bator, Mongolia;
William Ryan, head, Center for Civic Education, Jakarta, Indonesia;
Tigran Tovmasyan, head, Armenia Civitas, Yerevan, Armenia.
Section 4. Content of civic education and assessment
Expocenter, Auditorium 4.
Moderator:
Natalya Voskresenskaya, frst vice-president, Russian Association for Civic Education, Ph.D.
Participants:
Monica Ang, Instructor, University of Asia and the Pacifc, Program manager, Project Citizen, Manila, Philippines;
Arkadiy Gutnikov, vice president, associate professor, Saint Petersburg Prince Oldenburg Law Institute;
Anuradha Sen, Center for education quality, India;
Yakov Sokolov, head, Grazhdanin (Citizen) Center, Ph.D.

16:00 – 16:30. Coffee-break.
16:30 – 17:30. Panel discussion
Civic education as a social value
Moderator:
Polina Verbitska, head, Teachers' Association of Ukraine.
Participants:
Sergey Lyamin, lecturer, Tambov state university after the name of Derzhavin, Teacher of the Year 2001 of Tambov region;
Ludmila Molodtsova, head, Center for Civic Education, Kranoyarsk In-Service Teacher Training Institute, Ph.D.;
Oana Nestian, Project coordinator, Intercultural Institute of Timisoara.
17.30 – 18.00. Conference closing
Conference Hall, Expocenter.
Moderators:
Petr Polozhevets, editor-in-chief, Uchitelskaya Gazeta; president, Russian Association for Civic Education;
Alexey Mayorov, deputy chairperson, Khanty-Mansiysk autonomous region – Yugra government.
18.00 – 18.30. Transfer to the hotel.
19.00 – 22.00. Dinner-banquet.
Restaurant «Palace», «Na Semi Kholmah» Hotel.

May 1, Thursday

06.00 – 06.30.	Breakfast.
«Na semi kholmah» Hotel.	
06.30.	Departure from the hotel.
07.40.	Flight to Moscow.

We the People
THE CITIZEN AND THE CONSTITUTION

Directed by the Center for Civic Education and funded by the U.S. Department of Education under the Education for Democracy Act approved by the United States Congress.

EVENT SCHEDULE – NATIONAL FINALS 2008

FRIDAY, MAY 2		
All Day	Arrivals	
4:15 – 4:45 p.m.	Facilitators' orientation	Crystal Gateway Marriott 1700 Jefferson Davis Hwy. Arlington, VA 22202 (703) 920-3230
5:00 – 7:00 p.m.	Scholarship teachers' and international educators' orientation	Crystal Gateway Marriott
5:00 – 7:00 p.m.	Judges'/facilitators' orientation	Crystal Gateway Marriott
6:00 – 7:00 p.m.	Timers'/supervisors' orientation	Crystal Gateway Marriott
7:00 – 8:00 p.m.	Reception for orientation participants	Crystal Gateway Marriott
SATURDAY, MAY 3		
8:00 a.m. - 6:00 p.m.	Competition	Crystal Gateway Marriott
SUNDAY, MAY 4		
8:00 a.m. - 6:00 p.m.	Competition	Crystal Gateway Marriott
7:30 p.m.	We the People Dance Food, Music, Dancing	Fashion Centre at Pentagon City 1100 South Hayes St. Arlington, VA 22202
7:30 p.m.	Reception honoring teachers	
9:15 p.m.	Announcement of top 10 finalists	
9:30 p.m.	Meeting of finalist teachers/coordinators	Ritz Carlton, Diplomat Room adjacent to Fashion Center
MONDAY, MAY 5		
9:30 a.m. - 12:30 p.m.	Competition finals	Capitol Hill, Washington, D.C.
1:30 – 4:30 p.m.		Capitol Hill, Washington, D.C.
7:00 p.m.	Awards banquet	Omni Shoreham 2500 Calvert St., NW Washington, D.C. 20008 (202) 234-0700
TUESDAY, MAY 6		
All Day	Departures	

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Attachment M
Variations in Staff Time Allocations

A review of the following salary distribution charts will reveal that

- During the month of February 2008, 14 staff reported variations from their normal percentage of time they were assigned to different grants and reported time assigned to the CCE unrestricted fund for non–ED-grant-related activities (see the third percentage column on the February chart).

- During the month of March 2008, 13 staff reported variations from their normal percentage of time they were assigned to different grants and reported time assigned to the CCE unrestricted fund for non–ED-grant-related activities (see the third percentage column on the March chart).

- Examples of other variations reported by staff (identified by their initials) throughout the year, which may be seen by looking at percentage columns in the months identified below, include the following:

  - CB, whose normal time assignment was 60% to WTP and 40% to INT, changed his percentage to 20% to the unrestricted fund in May and 5% to the unrestricted fund in June because he was working on the CCE program in China that is not supported by ED funds.

  - MF, whose normal time assignment was 90% to WTP and 10% to the California-funded Project Citizen program (CAPC), changed his percentage to 5% to the unrestricted fund in February for non–ED-grant-related activities, and 30% in June and 10% in July to the ED-funded Latin America grant because he was asked to fulfill professional development tasks in Latin America.

  - NF is assigned to work on WTP, CAPC, and NEH-funded programs and varied her percentages depending on the time spent on tasks for the various grants.

  - GL is normally assigned 100% to INT programs, but during the month of July he charged 10% of his time to work on non–ED-funded programs in China.

  - BM is normally assigned to work 100% on various international programs. However, in July she charged 30% of her time to the unrestricted fund because she worked on a special project for South Korea that was not included in the ED grant.

  - KP is normally assigned to work 80% on the WTP program and 20% on the CAPC program. In February, she charged 5% of her time to the unrestricted fund for activities not related to the ED grants.

- CQ is normally assigned 60% on the WTP program, 20% on G&A, 10% on INT, and 10% on the unrestricted fund. He charged the unrestricted fund 20% in February, 15% in March, and 5% in July for activities not related to ED grants.

Please see the following monthly salary distribution charts for the audit year for documentation of such variations as are noted above.

SALARY DISTRIBUTION
MONTH:AUGUST,2007

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Name	%	G&A	%	PUBLIS	%	UNREST	%	ARAB4	%	NEH-6	%	CA-PC7	%	CC07-8	%	EGYP	%	CP08-7	%	OJ06-7	%	INT-6	%	JIT	%	MAL-1	%	INDO-1	%	LA5	%	KOS	%
Anderson, D.		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00				0.00		0.00		0.00		0.00	
Asfaw, A	0.5	0.00	0.50	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00	
Bahmueller, C.		0.00		0.00		0.00		0.00		0.00		0.00	0.60	0.00		0.00		0.00		0.00	0.40	0.00				0.00		0.00		0.00		0.00	
Benitez, A		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.60	0.00				0.00		0.00	0.1	0.00	0.1	0.00	
Bernstein,G	0.25	0.00				0.00							0.55	0.00							0.20	0.00										0.00	
Bonjoc, N		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00				0.00	0.3	0.00		0.00		0.00	
Borja, J	0.3	0.00		0.00		0.00		0.00		0.00		0.00	0.70	0.00		0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00	
Branson, M	0.2	0.00		0.00		0.00		0.00		0.00		0.00	0.60	0.00		0.00		0.00		0.00	0.20	0.00				0.00		0.00		0.00		0.00	
Breese, E	0.3	0.00		0.00		0.00		0.00		0.00		0.00	0.50	0.00		0.00		0.00		0.00	0.20	0.00				0.00		0.00		0.00		0.00	
Carbone, D.		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00	
E. Confalone		0.00		0.00		0.00	0.20	0.00		0.00		0.00		0.00	0.60	0.00		0.00		0.00		0.00	0.20	0.00		0.00		0.00		0.00		0.00	
Coppinger,K		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00	
Cruz, O		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00				0.00	0	0.00	1	0.00		0.00	
Daems, R		0.00		0.00		0.00	0.20	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.40	0.00	0.10	0.00		0.00		0.00	0.3	0.00		0.00	
Danberg,R.		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00	
Del Rio, J	1	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00	
D'Souza, J		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00	
Elliott, J																	1.00	0.00														0.00	
Fay, S	0.3	0.00		0.00		0.00		0.00		0.00		0.00	0.70	0.00		0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00	
Fischer,M		0.00		0.00		0.00		0.00		0.00	0.10	0.00	0.90	0.00		0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00	
Fuller, N		0.00		0.00		0.00		0.00	0.40	0.00	0.15	0.00	0.45	0.00		0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00	
Gage, M		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00	
Gallo, M		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00	1.00
Garcia Gonzalez, E		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00			0.3	0.00	0.2	0.00		0.00		0.00	
Guerrero, R.	1	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00	
Guerrero, S						0.00							1.00	0.00																		0.00	
Hakenson,M.	1	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00	
Hale, J.	0.1	0.00		0.00		0.00		0.00	0.20	0.00	0.10	0.00	0.20	0.00		0.00		0.00		0.00	0.20	0.00				0.00		0.00		0.00		0.00	0.20
Hargrove, D.		0.00		0.00		0.00		0.00		0.00		0.00	0.60	0.00		0.00		0.00		0.00	0.40	0.00				0.00		0.00		0.00		0.00	
Heredia, J.	0.6	0.00		0.00		0.00		0.00		0.00		0.00	0.40	0.00		0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00	
Higgs, E		0.00		0.00		0.00	0.50	0.00		0.00		0.00	0.50	0.00		0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00	
Huber, J	1	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00	
Im, S		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00			0	0.00		0.00		0.00		0.00	
Irion, A		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Jeng, H	0.3	0.00		0.00		0.00		0.00		0.00		0.00	0.50	0.00		0.00		0.00		0.00	0.20	0.00				0.00		0.00		0.00		0.00	
Jimenez, C	1	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00	
Kent, S		0.00	0.50	0.00		0.00		0.00		0.00		0.00	0.50	0.00		0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00	
Kim, J		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00	
Leming, R.		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00	
Liu, Guohua		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00				0.00		0.00		0.00		0.00	
Lochhead, E													1.00	0.00																		0.00	
MacFarlane, R		0.00		0.00		0.00	0.20	0.00		0.00		0.00		0.00	0.10	0.00		0.00		0.00	0.20	0.00	0.10	0.00	0.1	0.00	0.1	0.00	0.2	0.00		0.00	
Martin, J		0.00		0.00		0.00		0.00		0.00		0.00	0.70	0.00		0.00		0.00		0.00	0.30	0.00				0.00		0.00		0.00		0.00	
Mc Connell, T		0.00		0.00		0.00		0.00		0.00		0.00	0.50	0.00		0.00	0.50	0.00		0.00		0.00				0.00		0.00		0.00		0.00	
Milianni, V.	0.5	0.00		0.00		0.00		0.00		0.00		0.00	0.50	0.00		0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00	
Molli, M.		0.00		0.00	0.1	0.00		0.00		0.00		0.00	0.50	0.00		0.00	0.20	0.00		0.00	0.20	0.00				0.00		0.00		0.00		0.00	
Moran, S		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00	1.00
Motamed,S	0.7	0.00	0.30	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00	
Naidu, U	1	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00	
Neiman, J	0	0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00	
Nuccio,R		0.00		0.00		0.00	0.20	0.00		0.00		0.00		0.00	0.10	0.00		0.00		0.00	0.30	0.00	0.10	0.00	0.1	0.00		0.00	0.10	0.00		0.00	
Ochoa,T																																0.00	1.00
Patterson, K		0.00		0.00		0.00		0.00		0.00	0.20	0.00	0.80	0.00		0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00	
Perry, M		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.60	0.00				0.00		0.00		0.00	0.40	0.00	
Prendergast,L		0.00		0.00		0.00		0.00		0.00		0.00	0.50	0.00		0.00		0.00		0.00	0.50	0.00				0.00		0.00		0.00		0.00	
Quigley, C.	0.2	0.00		0.00	0.10	0.00		0.00		0.00		0.00	0.60	0.00		0.00		0.00		0.00	0.10	0.00	0.00	0.00		0.00		0.00		0.00		0.00	
Richmond, D		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00	
Richard, T.	0.3	0.00		0.00		0.00		0.00		0.00		0.00	0.50	0.00		0.00	0.20	0.00		0.00		0.00				0.00		0.00		0.00		0.00	
Rudolph, E		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00	1.00
Ruyle(Beck), J.		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00	
Shain, F		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00	
Soule, S.		0.00		0.00		0.00	0.10	0.00		0.00		0.00	0.40	0.00		0.00		0.00		0.00	0.10	0.00	0.10	0.00	0.1	0.00	0.1	0.00		0.00		0.00	0.10
Stein, R.	0.2	0.00		0.00		0.00		0.00		0.00		0.00	0.80	0.00		0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00	
Stritzel,M	0.2	0.00		0.00		0.00		0.00		0.00		0.00	0.70	0.00		0.00	0.10	0.00		0.00		0.00				0.00		0.00		0.00		0.00	
Synnott, G.	0.7	0.00		0.00		0.00		0.00		0.00		0.00	0.30	0.00		0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00	
Taylor, J	0	0.00		0.00		0.00	0.90	0.00		0.00		0.00		0.00	0.10	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Taylor, M.	0.1	0.00		0.00		0.00		0.00		0.00		0.00	0.40	0.00		0.00	0.50	0.00		0.00		0.00				0.00		0.00		0.00		0.00	
Te, E													0.50	0.00			0.50	0.00														0.00	
Udrys, D																					1.00	0.00										0.00	
Villareal, O	0.5	0.00		0.00		0.00		0.00		0.00		0.00	0.50	0.00		0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00	
Whitaker K		0.00		0.00		0.00		0.00		0.00		0.00	0.70	0.00		0.00	0.30	0.00		0.00		0.00				0.00		0.00		0.00		0.00	
White, F		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00	
Woods, B		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00	
Zive, W		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00	
TEMPS																																	
Other Temps(1)	0	3278.25												168.00								1993.00											
Name	%	G&A	%	PUBLIS	%	UNREST	%	ARAB4	%	NEH-6	%	CA-PC7	%	CC07-8	%	EGYP	%	CP08-7	%	OJ06-7	%	INT-6		JIT	%	MAL-1	%	INDO-1	%	LA5	%	KOS	%
Total		59621.15		3713.08		2542.59		16502.69		3393.80		2898.00		166386.40		4016.23		16578.19		4861.50		43250.23		3319.33		3197.38		3380.34		8886.43		1746.86	

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Nam	VI07-8	%	SA	TOTAL
Anderson, D.	0.00		0.00	
Asfaw, A	0.00		0.00	
Bahmueller, C.	0.00		0.00	
Benitez, A	0.00	0.20	0.00	
Bernstein,G				
Bonjoc, N	0.00	0.70	0.00	
Borja, J	0.00		0.00	
Branson, M	0.00		0.00	
Breese, E	0.00		0.00	
Carbone, D.	0.00		0.00	
E. Confalone	0.00		0.00	
Coppinger,K	0.00		0.00	
Cruz, O	0.00		0.00	
Daems, R	0.00		0.00	
Danberg,R.	0.00		0.00	
Del Rio, J	0.00		0.00	
D'Souza, J	0.00		0.00	
Elliott, J				
Fay, S	0.00		0.00	
Fischer,M	0.00		0.00	
Fuller, N	0.00		0.00	
Gage, M	0.00		0.00	
Gallo, M	0.00		0.00	
Garcia Gonzalez, I	0.00	0.50	0.00	
Guerrero, R.	0.00		0.00	
Guerrero, S				
Hakenson,M.	0.00		0.00	
Hale, J.	0.00		0.00	
Hargrove, D.	0.00		0.00	
Heredia, J.	0.00		0.00	
Higgs, E	0.00		0.00	
Huber, J	0.00		0.00	
Im, S	0.00		0.00	
Irion, A	0.00		0.00	
Jeng, H	0.00		0.00	
Jimenez, C	0.00		0.00	
Kent, S	0.00		0.00	
Kim, J	0.00		0.00	
Leming, R.	0.00		0.00	
Liu, Guohua	0.00		0.00	
Lochhead, E				
MacFarlane, R	0.00		0.00	
Martin, J	0.00		0.00	
Mc Connell, T	0.00		0.00	
Milienni, V.	0.00		0.00	
Molli, M.	0.00		0.00	
Moran, S	0.00		0.00	
Motamed,S	0.00		0.00	
Naidu, U	0.00		0.00	
Neiman, J	0.00		0.00	
Nuccio,R	0.00	0.10	0.00	
Ochoa,T	0.00			
Patterson, K	0.00		0.00	
Perry, M	0.00		0.00	
Prendergast,L	0.00		0.00	
Quigley, C.	0.00		0.00	
Richmond, D	0.00		0.00	
Richard, T.	0.00		0.00	
Rudolph, E	0.00		0.00	
Ruyle(Beck), J.	0.00		0.00	
Shain, F	0.00		0.00	
Soule, S.	0.00		0.00	
Stein, R.	0.00		0.00	
Stritzel,M	0.00		0.00	
Synnott, G.	0.00		0.00	
Taylor, J	0.00		0.00	
Taylor, M.	0.00		0.00	
Te, E				
Udrys, D				
Villareal, O	0.00		0.00	
Whitaker K	0.00		0.00	
White, F	0.00		0.00	
Woods, B	0.00		0.00	
Zive, W	0.00		0.00	
TEMPS				

Other Temps(1)

Name	VI07-8	%	SA	TOTAL
Total	24822.80		6963.29	376080.29

10/4/07

Sept 07 #4427

SALARY DISTRIBUTION
MONTH:SEPTEMBER,2007

Name	%	G&A	%	PUBLIS	%	UNREST	%	ARAB4	%	NEH-6	%	CA-PC7	%	CC07-8	%	EGYP	%	CP06-7	%	INT-6	%	JIT	%	MAL-1	%	INDO-1	%	LA5	%	KOS	%	VI07-8	%	SA	TOTAL
Anderson, D.		0.00	0.10	0.00		0.00		0.00		0.00		0.00	0.90	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Arias, C																											1	0.00							
Asfaw, A	0.5	0.00	0.50	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Bahmueller, C.		0.00		0.00		0.00		0.00		0.00		0.00	0.60	0.00		0.00		0.00	0.40	0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Benitez, A		0.00		0.00		0.00		0.00		0.00		0.00	0.00	0.00		0.00		0.00	0.60	0.00				0.00		0.00	0.1	0.00	0.1	0.00		0.00	0.20	0.00	
Bernstein,G	0.25	0.00				0.00							0.55	0.00					0.20	0.00										0.00					
Borja, J	0.3	0.00		0.00		0.00		0.00		0.00		0.00	0.70	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Branson, M	0.2	0.00		0.00		0.00		0.00		0.00		0.00	0.60	0.00		0.00		0.00	0.20	0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Breese, E	0.3	0.00		0.00		0.00		0.00		0.00		0.00	0.50	0.00		0.00		0.00	0.20	0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Carbone, D.		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
E. Confalone		0.00		0.00		0.00	0.35	0.00		0.00		0.00	0.00	0.00	0.40	0.00		0.00		0.00	0.25	0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Coppinger,K		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Cruz, O		0.00		0.00		0.00		0.00		0.00		0.00	0.00	0.00		0.00		0.00		0.00				0.00	0	0.00	1	0.00		0.00		0.00		0.00	
Daems, R		0.00		0.00		0.00	0.20	0.00		0.00		0.00	0.00	0.00		0.00		0.00	0.40	0.00	0.10	0.00		0.00		0.00	0.3	0.00		0.00		0.00		0.00	
Danberg,R.		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Del Rio, J	1	0.00		0.00		0.00		0.00		0.00		0.00	0.00	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
D'Souza, J		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Elliott, J																	1.00	0.00												0.00					
Fay, S	0.3	0.00		0.00		0.00		0.00		0.00		0.00	0.70	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Fischer,M		0.00		0.00		0.00		0.00		0.00	0.10	0.00	0.90	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Fuller, N		0.00		0.00		0.00		0.00	0.50	0.00	0.15	0.00	0.35	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Gage, M		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Gallo, M		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00	1.00	0.00		0.00	
Garcia Gonzalez, E		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00			0.3	0.00	0.2	0.00		0.00		0.00		0.00	0.50	0.00	
Guerrero, R.	1	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Guerrero, S						0.00							1.00	0.00.																0.00					
Hakenson,M.	1	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Hale, J.	0.1	0.00		0.00		0.00		0.00	0.20	0.00	0.15	0.00	0.25	0.00		0.00		0.00	0.20	0.00				0.00		0.00		0.00		0.00	0.10	0.00		0.00	
Hargrove, D.		0.00		0.00		0.00		0.00		0.00		0.00	0.60	0.00		0.00		0.00	0.40	0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Heredia, J.	0.6	0.00		0.00		0.00		0.00		0.00		0.00	0.40	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Higgs, E		0.00		0.00		0.00	0.50	0.00		0.00		0.00	0.50	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Huber, J	1	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Im, S		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00			0	0.00		0.00		0.00		0.00		0.00		0.00	
Irion, A		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Jeng, H	0.3	0.00		0.00		0.00		0.00		0.00		0.00	0.50	0.00		0.00		0.00	0.20	0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Jimenez, C	1	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Kent, S	0.2	0.00	0.30	0.00		0.00		0.00		0.00		0.00	0.50	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Kim, J		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Leming, R.		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Liu, Guohua		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Lochhead, E													1.00	0.00																0.00					
MacFarlane, R		0.00		0.00		0.00	0.20	0.00		0.00		0.00	0.00	0.00		0.00		0.00	0.30	0.00	0.10	0.00	0.1	0.00	0.1	0.00	0.2	0.00		0.00		0.00		0.00	
Martin, J		0.00		0.00		0.00		0.00		0.00		0.00	0.70	0.00		0.00		0.00	0.30	0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Mc Connell, T		0.00		0.00		0.00		0.00		0.00		0.00	0.50	0.00		0.00	0.50	0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Millanti, V.	0.5	0.00		0.00		0.00		0.00		0.00		0.00	0.50	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Molli, M.		0.00		0.00	0.1	0.00		0.00		0.00		0.00	0.50	0.00		0.00	0.20	0.00	0.20	0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Moran, S		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00	1.00	0.00		0.00	
Motamed,S	0.7	0.00	0.30	0.00		0.00		0.00		0.00		0.00	0.00	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Naidu, U	1	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Neiman, J	0	0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Nuccio,R		0.00		0.00		0.00	0.20	0.00		0.00		0.00		0.00		0.00		0.00	0.40	0.00	0.10	0.00	0.1	0.00		0.00	0.10	0.00		0.00		0.00	0.10	0.00	
Ochoa,T																														0.00	1.00	0.00			
Patterson, K		0.00		0.00		0.00		0.00		0.00	0.20	0.00	0.60	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Perry, M		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.60	0.00				0.00		0.00		0.00	0.40	0.00		0.00		0.00	
Prendergast,L		0.00		0.00		0.00		0.00		0.00		0.00	0.50	0.00		0.00		0.00	0.50	0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Quigley, C.	0.2	0.00		0.00	0.10	0.00		0.00		0.00		0.00	0.60	0.00		0.00		0.00	0.10	0.00	0.00	0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Richmond, D		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Richard, T.		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Rudolph, E		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00	1.00	0.00		0.00	
Ruyle(Beck), J.		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Shain, F		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Soule, S.		0.00		0.00		0.00	0.10	0.00		0.00		0.00	0.50	0.00		0.00		0.00	0.10	0.00		0.00	0.1	0.00	0.1	0.00		0.00		0.00	0.10	0.00		0.00	
Stein, R.	0.2	0.00		0.00		0.00		0.00		0.00		0.00	0.80	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Stritzel,M	0.2	0.00		0.00		0.00		0.00		0.00		0.00	0.70	0.00		0.00	0.10	0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Synnott, G.	0.6	0.00		0.00		0.00		0.00		0.00		0.00	0.40	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Taylor, J	0	0.00		0.00		0.00	0.90	0.00		0.00		0.00		0.00	0.10	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Taylor, M.	0.1	0.00		0.00		0.00		0.00		0.00		0.00	0.40	0.00		0.00	0.50	0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Te, E													0.50	0.00			0.50	0.00												0.00					
Udrys, D																			1.00	0.00										0.00					
Villareal, O	0.5	0.00		0.00		0.00		0.00		0.00		0.00	0.50	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Whitaker K		0.00		0.00		0.00		0.00		0.00		0.00	0.70	0.00		0.00	0.30	0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
White, F		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Woods, B		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Zive, W		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
TEMPS																																			
Other Temps(1)	0																																		
Name	%	G&A	%	PUBLIS	%	UNREST	%	ARAB4	%	NEH-6	%	CA-PC7	%	CC07-8	%	EGYP	%	CP06-7	%	INT-6		JIT	%	MAL-1	%	INDO-1	%	LA5	%	KOS	%	VI07-8	%	SA	TOTAL
Total		55204.96		3742.86		2542.59		16939.94		3730.68		4215.31		174110.30		1909.53		15863.79		43464.93		2665.89		3197.38		1892.38		9810.65		1746.86		23799.65		3491.40	368349.33
Percentages		0.150		0.010		0.007		0.046		0.010		0.011		0.473		0.005		0.043		0.118		0.007		0.009		0.005		0.027		0.005		0.065		0.009	368349.33

SALARY DISTRIBUTION
MONTH:OCTOBER,2007

Name	%	G&A	%	PUBLIS	%	UNREST	%	ARAB4	%	NEH-6	%	CA-PC7	%	CC07-8	%	EGYP	%	INKA	%	INT-6	%	JIT	%	MAL-1	%	INDO-1	%	LA5	%	KOS	%	VI07-8	%	SA	TOTAL
Anderson, D.		0.00	0.10	0.00		0.00		0.00		0.00		0.00	0.90	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Arias, C																											1	0.00							
Asfaw, A	0.5	0.00	0.50	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Bahmueller, C.		0.00		0.00		0.00		0.00		0.00		0.00	0.60	0.00		0.00		0.00	0.40	0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Benitez, A		0.00		0.00		0.00		0.00		0.00		0.00	0.00	0.00		0.00		0.00	0.60	0.00				0.00		0.00		0.00	0.1	0.00		0.00	0.30	0.00	
Bernstein,G	0.25	0.00				0.00							0.55	0.00					0.20	0.00										0.00					
Borja, J	0.3	0.00		0.00		0.00		0.00		0.00		0.00	0.70	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Branson, M	0.2	0.00		0.00		0.00		0.00		0.00		0.00	0.60	0.00		0.00		0.00	0.20	0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Breese, E	0.3	0.00		0.00		0.00		0.00		0.00		0.00	0.50	0.00		0.00		0.00	0.20	0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Carbone, D.		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
E. Confalone		0.00		0.00		0.00	0.35	0.00		0.00		0.00	0.00	0.00	0.40	0.00		0.00		0.00	0.25	0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Coppinger,K		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Cruz, O		0.00		0.00		0.00		0.00		0.00		0.00	0.00	0.00		0.00		0.00	0.30	0.00				0.00	0	0.00	0.5	0.00		0.00		0.00	0.20	0.00	
Daems, R		0.00		0.00		0.00	0.20	0.00		0.00		0.00	0.00	0.00		0.00	0.10	0.00	0.60	0.00	0.10	0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Danberg,R.		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Del Rio, J	1	0.00		0.00		0.00		0.00		0.00		0.00	0.00	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
D'Souza, J		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Devora, J																			1.00	0.00															
Elliott, J													1.00	0.00			0.00	0.00												0.00					
Fay, S	0.3	0.00		0.00		0.00		0.00		0.00		0.00	0.70	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Fischer,M		0.00		0.00		0.00		0.00		0.00	0.10	0.00	0.90	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Fuller, N		0.00		0.00		0.00		0.00	0.50	0.00	0.20	0.00	0.30	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Gage, M		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Gallo, M		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00	1.00	0.00		0.00	
Garcia Gonzalez, E		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.20	0.00		0.00			0.3	0.00	0.2	0.00		0.00		0.00		0.00	0.30	0.00	
Guerrero, R.	1	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Guerrero, S						0.00							1.00	0.00																0.00					
Hakenson,M.	1	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Hale, J.	0.1	0.00		0.00		0.00		0.00	0.20	0.00	0.15	0.00	0.25	0.00		0.00		0.00	0.20	0.00				0.00		0.00		0.00		0.00	0.10	0.00		0.00	
Hargrove, D.	1	0.00		0.00		0.00		0.00		0.00		0.00	0.60	0.00		0.00		0.00	0.40	0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Heredia, J.	0.6	0.00		0.00		0.00		0.00		0.00		0.00	0.40	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Higgs, E		0.00		0.00		0.00	0.50	0.00		0.00		0.00	0.50	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Huber, J	1	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Im, S		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00			0	0.00		0.00		0.00		0.00		0.00		0.00	
Irion, A		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Jeng, H	0.3	0.00		0.00		0.00		0.00		0.00		0.00	0.50	0.00		0.00		0.00	0.20	0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Jimenez, C	1	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Kent, S	0.2	0.00	0.30	0.00		0.00		0.00		0.00		0.00	0.50	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Kim, J		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Leming, R.		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Liu, Guohua		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Lochhead, E													1.00	0.00																0.00					
MacFarlane, R		0.00		0.00		0.00	0.20	0.00		0.00		0.00	0.00	0.00		0.00	0.10	0.00	0.40	0.00	0.10	0.00	0.1	0.00	0.1	0.00		0.00		0.00		0.00		0.00	
Martin, J		0.00		0.00		0.00		0.00		0.00		0.00	0.70	0.00		0.00		0.00	0.30	0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Mc Connell, T		0.00		0.00	0.1	0.00		0.00		0.00		0.00	0.90	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Milianni, V.	0.5	0.00		0.00		0.00		0.00		0.00		0.00	0.50	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Molli, M.		0.00		0.00	0.1	0.00		0.00		0.00		0.00	0.70	0.00		0.00		0.00	0.20	0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Moran, S		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00	1.00	0.00		0.00	
Motamed,S	0.7	0.00	0.30	0.00		0.00		0.00		0.00		0.00	0.00	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Naidu, U	1	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Neiman, J	0	0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Nuccio,R		0.00		0.00		0.00	0.20	0.00		0.00		0.00		0.00		0.00		0.00	0.40	0.00	0.10	0.00	0.1	0.00		0.00		0.00		0.00		0.00	0.20	0.00	
Ochoa,T																														0.00	1.00	0.00			
Patterson, K		0.00		0.00		0.00		0.00		0.00	0.20	0.00	0.80	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Perry, M		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.60	0.00				0.00		0.00		0.00	0.40	0.00		0.00		0.00	
Prendergast,L		0.00		0.00		0.00		0.00		0.00		0.00	0.50	0.00		0.00		0.00	0.50	0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Quigley, C.	0.2	0.00		0.00	0.10	0.00		0.00		0.00		0.00	0.60	0.00		0.00		0.00	0.10	0.00	0.00	0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Richmond, D		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Richard, T.		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Rudolph, E		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00	1.00	0.00		0.00	
Ruyle(Beck), J.		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Shain, F		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Soule, S.		0.00		0.00		0.00	0.10	0.00		0.00		0.00	0.50	0.00		0.00		0.00	0.10	0.00		0.00	0.1	0.00	0.1	0.00		0.00		0.00	0.10	0.00		0.00	
Stein, R.	0.2	0.00		0.00		0.00		0.00		0.00		0.00	0.80	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Stritzel,M	0.2	0.00		0.00		0.00		0.00		0.00		0.00	0.80	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Synnott, G.	0.6	0.00		0.00		0.00		0.00		0.00		0.00	0.40	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Taylor, J	0	0.00		0.00		0.00	0.90	0.00		0.00		0.00		0.00	0.10	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Taylor, M.	0.1	0.00		0.00		0.00		0.00		0.00		0.00	0.90	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Te, E													1.00	0.00				0.00												0.00					
Udrys, D																			1.00	0.00										0.00					
Villareal, O	0.5	0.00		0.00		0.00		0.00		0.00		0.00	0.50	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Whitaker K		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
White, F		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Woods, B		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Zive, W		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
TEMPS																																			
Other Temps(1)	0	264.00																		0.00															
Name	%	G&A	%	PUBLIS	%	UNREST	%	ARAB4	%	NEH-6	%	CA-PC7	%	CC07-8	%	EGYP	%	INKA	%	INT-6		JIT	%	MAL-1	%	INDO-1	%	LA5	%	KOS	%	VI07-8	%	SA	TOTAL
Total		55468.98		3742.88		3221.36		16939.94		3730.68		4058.21		187844.70		1909.53		1506.64		47129.38		2665.89		3197.38		1892.38		5412.18		1746.86		23799.65		5452.50	369719.13
Percentages		0.150		0.010		0.009		0.046		0.010		0.011		0.508		0.005		0.004		0.127		0.007		0.009		0.005		0.015		0.005		0.064		0.015	369719.13

SALARY DISTRIBUTION
MONTH:NOVEMBER,2007

Name	%	G&A	%	PUBLIS	%	UNREST	%	ARAB4	%	NEH-6	%	CA-PC7	%	CC07-8	%	EGYP	%	INKA
Anderson, D.		0.00	0.10	0.00		0.00		0.00		0.00		0.00	0.90	0.00		0.00		0.00
Arias, C																		
Asfaw, A	0.5	0.00	0.50	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00
Bahmueller, C.		0.00		0.00		0.00		0.00		0.00		0.00	0.60	0.00		0.00		0.00
Benitez, A		0.00		0.00		0.00		0.00		0.00		0.00	0.00	0.00		0.00		0.00
Bernstein,G	0.25	0.00				0.00							0.55	0.00				
Borja, J	0.3	0.00		0.00		0.00		0.00		0.00		0.00	0.70	0.00		0.00		0.00
Branson, M	0.2	0.00		0.00		0.00		0.00		0.00		0.00	0.80	0.00		0.00		0.00
Breese, E	0.3	0.00		0.00		0.00		0.00		0.00		0.00	0.50	0.00		0.00		0.00
Carbone, D.		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00
E. Confalone		0.00		0.00		0.00	0.35	0.00		0.00		0.00	0.00	0.00	0.40	0.00		0.00
Coppinger,K		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00
Cruz, O		0.00		0.00		0.00		0.00		0.00		0.00	0.00	0.00		0.00		0.00
Daems, R		0.00		0.00		0.00	0.20	0.00		0.00		0.00	0.00	0.00		0.00	0.10	0.00
Danberg,R.		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00
Del Rio, J	1	0.00		0.00		0.00		0.00		0.00		0.00	0.00	0.00		0.00		0.00
D'Souza, J		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00
Devora, J																		
Elliott, J													1.00	0.00			0.00	0.00
Fay, S	0.3	0.00		0.00		0.00		0.00		0.00		0.00	0.70	0.00		0.00		0.00
Fischer,M		0.00		0.00		0.00		0.00		0.00	0.10	0.00	0.90	0.00		0.00		0.00
Fuller, N		0.00		0.00		0.00		0.00	0.50	0.00	0.20	0.00	0.30	0.00		0.00		0.00
Gage, M		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00
Gallo, M		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00
Garcia Gonzalez, E		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.20	0.00
Guerrero, R.	1	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00
Guerrero, S						0.00							1.00	0.00				
Hakenson,M.	1	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00
Hale, J.	0.1	0.00		0.00		0.00		0.00	0.25	0.00	0.15	0.00	0.20	0.00		0.00		0.00
Hargrove, D.		0.00		0.00		0.00		0.00		0.00		0.00	0.60	0.00		0.00		0.00
Heredia, J.	0.6	0.00		0.00		0.00		0.00		0.00		0.00	0.40	0.00		0.00		0.00
Higgs, E		0.00		0.00		0.00	0.50	0.00		0.00		0.00	0.50	0.00		0.00		0.00
Huber, J	1	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00
Im, S		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00
Irion, A		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00		0.00
Jeng, H	0.3	0.00		0.00		0.00		0.00		0.00		0.00	0.50	0.00		0.00		0.00
Jimenez, C	1	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00
Kent, S	0.2	0.00	0.30	0.00		0.00		0.00		0.00		0.00	0.50	0.00		0.00		0.00
Kim, J		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00
Leming, R.		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00
Liu, Guohua		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00
Lochhead, E													1.00	0.00				
MacFarlane, R		0.00		0.00		0.00	0.20	0.00		0.00		0.00	0.00	0.00		0.00	0.10	0.00
Martin, J		0.00		0.00		0.00		0.00		0.00		0.00	0.70	0.00		0.00		0.00
Mc Connell, T		0.00		0.00	0.1	0.00		0.00		0.00		0.00	0.90	0.00		0.00		0.00
Millanni, V.	0.5	0.00		0.00		0.00		0.00		0.00		0.00	0.50	0.00		0.00		0.00
Molli, M.		0.00		0.00	0.1	0.00		0.00		0.00		0.00	0.70	0.00		0.00		0.00
Moran, S		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00
Motamed,S	0.7	0.00	0.30	0.00		0.00		0.00		0.00		0.00	0.00	0.00		0.00		0.00
Naidu, U	1	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00
Neiman, J	0	0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00
Nuccio,R		0.00		0.00		0.00	0.20	0.00		0.00		0.00		0.00		0.00		0.00
Ochoa,T																		
Patterson, K		0.00		0.00		0.00		0.00		0.00	0.20	0.00	0.80	0.00		0.00		0.00
Perry, M		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00
Prendergast,L		0.00		0.00		0.00		0.00		0.00		0.00	0.50	0.00		0.00		0.00
Quigley, C.	0.2	0.00		0.00	0.10	0.00		0.00		0.00		0.00	0.60	0.00		0.00		0.00
Richmond, D		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00
Richard, T.		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00
Rudolph, E		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00
Ruyle(Beck), J.		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00
Shain, F		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00
Soule, S.		0.00		0.00		0.00	0.10	0.00		0.00		0.00	0.50	0.00		0.00		0.00
Stein, R.	0.2	0.00		0.00		0.00		0.00		0.00		0.00	0.80	0.00		0.00		0.00
Stritzel,M	0.2	0.00		0.00		0.00		0.00		0.00		0.00	0.80	0.00		0.00		0.00
Synnott, G.	0.6	0.00		0.00		0.00		0.00		0.00		0.00	0.40	0.00		0.00		0.00
Taylor, J	0	0.00		0.00		0.00	0.90	0.00		0.00		0.00		0.00	0.10	0.00		0.00
Taylor, M.	0.1	0.00		0.00		0.00		0.00		0.00		0.00	0.90	0.00		0.00		0.00
Te, E													1.00	0.00				0.00
Udrys, D																		
Villareal, O	0.5	0.00		0.00		0.00		0.00		0.00		0.00	0.50	0.00		0.00		0.00
Whitaker K		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00
White, F		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00
Woods, B		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00
Zive, W		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00
TEMPS																		
Other Temps(1)	0	300.00																
Name	%	G&A	%	PUBLIS	%	UNREST	%	ARAB4	%	NEH-6	%	CA-PC7	%	CC07-8	%	EGYP	%	INKA
Total		55504.96		3742.86		3221.38		16939.94		4242.26		4058.21		184479.02		1909.53		1506.64
Percentages		0.151		0.010		0.009		0.046		0.012		0.011		0.501		0.005		0.004

Name	%	%	INT-6	%	JIT	%	MAL-1	%	INDO-1	%	LA5	%	KOS	%	VI07-8	%	SA	TOTAL
Anderson, D.			0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Arias, C										1	0.00							
Asfaw, A			0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Bahmueller, C.		0.40	0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Benitez, A		0.60	0.00				0.00		0.00		0.00	0.1	0.00		0.00	0.30	0.00	
Bernstein,G		0.20	0.00										0.00					
Borja, J			0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Branson, M		0.20	0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Breese, E		0.20	0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Carbone, D.			0.00				0.00		0.00		0.00		0.00		0.00		0.00	
E. Confalone			0.00	0.25	0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Coppinger,K			0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Cruz, O		0.30	0.00				0.00	0	0.00	0.5	0.00		0.00		0.00	0.20	0.00	
Daems, R		0.60	0.00	0.10	0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Danberg,R.			0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Del Rio, J			0.00				0.00		0.00		0.00		0.00		0.00		0.00	
D'Souza, J			0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Devora, J		1.00	0.00															
Elliott, J													0.00					
Fay, S			0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Fischer,M			0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Fuller, N			0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Gage, M			0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Gallo, M			0.00				0.00		0.00		0.00		0.00	1.00	0.00		0.00	
Garcia Gonzalez, E			0.00			0.3	0.00	0.2	0.00		0.00		0.00		0.00	0.30	0.00	
Guerrero, R.			0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Guerrero, S													0.00					
Hakenson,M.			0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Hale, J.		0.20	0.00				0.00		0.00		0.00		0.00	0.10	0.00		0.00	
Hargrove, D.		0.40	0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Heredia, J.			0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Higgs, E			0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Huber, J			0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Im, S		1.00	0.00			0	0.00		0.00		0.00		0.00		0.00		0.00	
Irion, A			0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Jeng, H		0.20	0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Jimenez, C			0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Kent, S			0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Kim, J			0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Leming, R.			0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Liu, Guohua		1.00	0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Lochhead, E													0.00					
MacFarlane, R		0.40	0.00	0.10	0.00	0.1	0.00	0.1	0.00		0.00		0.00		0.00		0.00	
Martin, J		0.30	0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Mc Connell, T			0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Millanni, V.			0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Molli, M.		0.20	0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Moran, S			0.00				0.00		0.00		0.00		0.00	1.00	0.00		0.00	
Motamed,S			0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Naidu, U			0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Neiman, J			0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Nuccio,R		0.40	0.00	0.10	0.00	0.1	0.00		0.00		0.00		0.00		0.00	0.20	0.00	
Ochoa,T													0.00	1.00	0.00			
Patterson, K			0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Perry, M		0.60	0.00				0.00		0.00		0.00	0.40	0.00		0.00		0.00	
Prendergast,L		0.50	0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Quigley, C.		0.10	0.00	0.00	0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Richmond, D			0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Richard, T.			0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Rudolph, E			0.00				0.00		0.00		0.00		0.00	1.00	0.00		0.00	
Ruyle(Beck), J.			0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Shain, F			0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Soule, S.		0.10	0.00		0.00	0.1	0.00	0.1	0.00		0.00		0.00	0.10	0.00		0.00	
Stein, R.			0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Stritzel,M			0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Synnott, G.			0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Taylor, J			0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Taylor, M.			0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Te, E													0.00					
Udrys, D		1.00	0.00										0.00					
Villareal, O			0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Whitaker K			0.00				0.00		0.00		0.00		0.00		0.00		0.00	
White, F			0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Woods, B			0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Zive, W			0.00				0.00		0.00		0.00		0.00		0.00		0.00	
TEMPS																		
Other Temps(1)			0.00															
Name	%	%	INT-6	%	JIT	%	MAL-1	%	INDO-1	%	LA5	%	KOS	%	VI07-8	%	SA	TOTAL
Total			48146.61		2665.89		3197.38		1892.36		5412.18		1746.66		23799.65		5452.50	367920.26
Percentages			0.131		0.007		0.009		0.005		0.015		0.005		0.065		0.015	367920.26

12/10/07

Nov'08

#4476

SALARY DISTRIBUTION
MONTH:DECEMBER,2007

Name	%	G&A	%	PUBLIS	%	UNREST	%	ARAB4	%	NEH-6	%	CA-PC7	%	CC07-8	%	EGYP	%	INKA	%	INT-6	%	JIT	%	MAL-1	%	INDO-1	%	LA5	%	KOS	%	VI07-8	%	SA	TOTAL
Anderson, D.		0.00	0.10	0.00		0.00		0.00		0.00		0.00	0.90	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
~~Arias, C~~																											1	0.00							
Asfaw, A	0.5	0.00	0.50	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Bahmueller, C.		0.00		0.00		0.00		0.00		0.00		0.00	0.60	0.00		0.00		0.00	0.40	0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Benitez, A		0.00		0.00		0.00		0.00		0.00		0.00	0.00	0.00		0.00		0.00	0.60	0.00				0.00		0.00		0.00	0.1	0.00		0.00	0.30	0.00	
Bernstein,G	0.25	0.00				0.00							0.55	0.00					0.20	0.00										0.00					
Borja, J	0.3	0.00		0.00		0.00		0.00		0.00		0.00	0.70	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Branson, M	0.2	0.00		0.00		0.00		0.00		0.00		0.00	0.60	0.00		0.00		0.00	0.20	0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Breese, E	0.3	0.00		0.00		0.00		0.00		0.00		0.00	0.50	0.00		0.00		0.00	0.20	0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Carbone, D.		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
E. Confalone		0.00		0.00		0.00	0.35	0.00		0.00		0.00	0.00	0.00	0.40	0.00		0.00		0.00	0.25	0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Coppinger,K		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Cruz, O		0.00		0.00		0.00		0.00		0.00		0.00	0.00	0.00		0.00		0.00	0.30	0.00				0.00	0	0.00	0.5	0.00		0.00		0.00	0.20	0.00	
Daems, R		0.00		0.00		0.00	0.20	0.00		0.00		0.00	0.00	0.00		0.00	0.10	0.00	0.60	0.00	0.10	0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Danberg,R.		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Del Rio, J	1	0.00		0.00		0.00		0.00		0.00		0.00	0.00	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
D'Souza, J		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Devora, J																			1.00	0.00															
Elliott, J													1.00	0.00			0.00	0.00												0.00					
Fay, S	0.3	0.00		0.00		0.00		0.00		0.00		0.00	0.70	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Fischer,M		0.00		0.00		0.00		0.00		0.00	0.10	0.00	0.90	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Fuller, N		0.00		0.00		0.00		0.00	0.60	0.00	0.20	0.00	0.20	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Gage, M		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Gallo, M		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00	1.00	0.00		0.00	
Garcia Gonzalez, E		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.20	0.00		0.00			0.3	0.00	0.2	0.00		0.00		0.00		0.00	0.30	0.00	
Guerrero, R.	1	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Guerrero, S						0.00							1.00	0.00																0.00					
Hakenson,M.	1	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Hale, J.	0.1	0.00		0.00		0.00		0.00	0.30	0.00	0.15	0.00	0.15	0.00		0.00		0.00	0.20	0.00				0.00		0.00		0.00		0.00	0.10	0.00		0.00	
Hargrove, D.		0.00		0.00		0.00		0.00		0.00		0.00	0.60	0.00		0.00		0.00	0.40	0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Heredia, J.	0.6	0.00		0.00		0.00		0.00		0.00		0.00	0.40	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Higgs, E		0.00		0.00		0.00	0.50	0.00		0.00		0.00	0.50	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Huber, J	1	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Im, S		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00			0	0.00		0.00		0.00		0.00		0.00		0.00	
Irion, A		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Jeng, H	0.3	0.00		0.00		0.00		0.00		0.00		0.00	0.50	0.00		0.00		0.00	0.20	0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Jimenez, C	1	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Kent, S	0.2	0.00	0.30	0.00		0.00		0.00		0.00		0.00	0.50	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Kim, J		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Leming, R.		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Liu, Guohua		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Lochhead, E													1.00	0.00																0.00					
MacFarlane, R		0.00		0.00		0.00	0.20	0.00		0.00		0.00	0.00	0.00		0.00	0.10	0.00	0.40	0.00	0.10	0.00	0.1	0.00	0.1	0.00		0.00		0.00		0.00		0.00	
Martin, J		0.00		0.00		0.00		0.00		0.00		0.00	0.70	0.00		0.00		0.00	0.30	0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Mc Connell, T		0.00		0.00	0.1	0.00		0.00		0.00		0.00	0.90	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Milianni, V.	0.5	0.00		0.00		0.00		0.00		0.00		0.00	0.50	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Molli, M.		0.00		0.00	0.1	0.00		0.00		0.00		0.00	0.70	0.00		0.00		0.00	0.20	0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Moran, S		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00	1.00	0.00		0.00	
Motamed,S	0.7	0.00	0.30	0.00		0.00		0.00		0.00		0.00	0.00	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Naidu, U	1	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Neiman, J	0	0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Nuccio,R		0.00		0.00		0.00	0.20	0.00		0.00		0.00		0.00		0.00		0.00	0.40	0.00	0.10	0.00	0.1	0.00		0.00		0.00		0.00		0.00	0.20	0.00	
Ochoa,T																														0.00	1.00	0.00			
Patterson, K		0.00		0.00		0.00		0.00		0.00	0.20	0.00	0.80	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Perry, M		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.60	0.00				0.00		0.00		0.00	0.40	0.00		0.00		0.00	
Prendergast,L		0.00		0.00		0.00		0.00		0.00		0.00	0.50	0.00		0.00		0.00	0.50	0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Quigley, C.	0.2	0.00		0.00	0.10	0.00		0.00		0.00		0.00	0.60	0.00		0.00		0.00	0.10	0.00	0.00	0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Richmond, D		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Richard, T.		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Rudolph, E		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00	1.00	0.00		0.00	
Ruyle(Beck), J.		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Shain, F		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Soule, S.		0.00		0.00		0.00	0.10	0.00		0.00		0.00	0.50	0.00		0.00		0.00	0.10	0.00		0.00	0.1	0.00	0.1	0.00		0.00		0.00	0.10	0.00		0.00	
Stein, R.	0.2	0.00		0.00		0.00		0.00		0.00		0.00	0.80	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Stritzel,M	0.2	0.00		0.00		0.00		0.00		0.00		0.00	0.80	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Synnott, G.	0.6	0.00		0.00		0.00		0.00		0.00		0.00	0.40	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Taylor, J	0	0.00		0.00		0.00	0.90	0.00		0.00		0.00		0.00	0.10	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Taylor, M.	0.1	0.00		0.00		0.00		0.00		0.00		0.00	0.90	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Te, E													1.00	0.00				0.00												0.00					
Udrys, D																			1.00	0.00										0.00					
Villareal, O	0.5	0.00		0.00		0.00		0.00		0.00		0.00	0.50	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Whitaker K		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
White, F		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Woods, B		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Zive, W		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
TEMPS																																			
Other Temps(1)	0	1378.00																		0.00															
Name	%	G&A	%	PUBLIS	%	UNREST	%	ARAB4	%	NEH-6	%	CA-PC7	%	CC07-8	%	EGYP	%	INKA	%	INT-6		JIT	%	MAL-1	%	INDO-1	%	LA5	%	KOS	%	VI07-8	%	SA	TOTAL
Total		56582.96		3742.86		3221.36		23601.79		5090.71		4058.21		184272.20		2649.74		1506.64		48148.61		2665.89		3197.38		1892.36		5412.18		1746.88		23799.65		5452.50	377041.94
Percentages		0.150		0.010		0.009		0.063		0.014		0.011		0.489		0.007		0.004		0.128		0.007		0.008		0.005		0.014		0.005		0.063		0.014	377041.94

2/11/08

SALARY DISTRIBUTION
MONTH:JANUARY,2008

Name	%	G&A	%	PUBLIS	%	UNREST	%	ARAB4	%	NEH-7	%	CA-PC7	%	CC07-8	%
Anderson, D.		0.00	0.10	0.00		0.00		0.00		0.00		0.00	0.90	0.00	
Arias, C															
Asfaw, A	0.5	0.00	0.50	0.00		0.00		0.00		0.00		0.00		0.00	
Bahmueller, C.		0.00		0.00		0.00		0.00		0.00		0.00	0.60	0.00	
Benitez, A		0.00		0.00		0.00		0.00		0.00		0.00	0.00	0.00	
Bernstein,G	0.25	0.00				0.00							0.55	0.00	
Borja, J	0.3	0.00		0.00		0.00		0.00		0.00		0.00	0.70	0.00	
Branson, M	0.2	0.00		0.00		0.00		0.00		0.00		0.00	0.70	0.00	
Breese, E	0.3	0.00		0.00		0.00		0.00		0.00		0.00	0.50	0.00	
Carbone, D.		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00	
Chhem,S.													1.00	0.00	
E. Confalone		0.00		0.00		0.00	0.30	0.00		0.00		0.00	0.00	0.00	0.50
Coppinger,K		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00	
Cruz, O		0.00		0.00		0.00		0.00		0.00		0.00	0.00	0.00	
Daems, R		0.00		0.00		0.00	0.20	0.00		0.00		0.00	0.00	0.00	
Danberg,R.		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00	
Del Rio, J	1	0.00		0.00		0.00		0.00		0.00		0.00	0.00	0.00	
D'Souza, J		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00	
Devora, J															0.50
Elliott, J													1.00	0.00	
Fay, S	0.3	0.00		0.00		0.00		0.00		0.00		0.00	0.70	0.00	
Fischer,M		0.00		0.00		0.00		0.00		0.00	0.10	0.00	0.90	0.00	
Fuller, N		0.00		0.00		0.00		0.00	0.30	0.00	0.20	0.00	0.50	0.00	
Gage, M		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00	
Gallo, M		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Garcia Gonzalez, E		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Guerrero, R.	1	0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Guerrero, S						0.00							1.00	0.00	
Hakanson,M.	1	0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Hale, J.	0.1	0.00		0.00		0.00		0.00	0.10	0.00	0.15	0.00	0.35	0.00	
Hargrove, D.		0.00		0.00		0.00		0.00		0.00		0.00	0.60	0.00	
Heredia, J.	0.6	0.00		0.00		0.00		0.00		0.00		0.00	0.40	0.00	
Higgs, E		0.00		0.00		0.00	0.50	0.00		0.00		0.00	0.80	0.00	
Huber, J	1	0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Im, S		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Irion, A		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00	
Jang, H	0.3	0.00		0.00		0.00		0.00		0.00		0.00	0.50	0.00	
Jimenez, C	1	0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Kent, S	0.2	0.00	0.30	0.00		0.00		0.00		0.00		0.00	0.50	0.00	
Kim, J		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00	
Leming, R.		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00	
Liu, Guohua		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Lochhead, E													1.00	0.00	
MacFarlane, R		0.00		0.00		0.00	0.20	0.00		0.00		0.00	0.00	0.00	
Martin, J		0.00		0.00		0.00		0.00		0.00		0.00	0.70	0.00	
Mc Connell, T		0.00		0.00	0.1	0.00		0.00		0.00		0.00	0.90	0.00	
Milianni, V.	0.5	0.00		0.00		0.00		0.00		0.00		0.00	0.50	0.00	
Molli, M.		0.00		0.00	0.1	0.00		0.00		0.00		0.00	0.70	0.00	
Moran, S		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Motamed,S	0.7	0.00	0.30	0.00		0.00		0.00		0.00		0.00	0.00	0.00	
Naidu, U	1	0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Neiman, J	0	0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00	
Nuccio,R		0.00		0.00		0.00	0.20	0.00		0.00		0.00		0.00	0.10
Ochoa,T															
Patterson, K		0.00		0.00		0.00		0.00		0.00	0.20	0.00	0.80	0.00	
Perry, M		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Prendergast,L		0.00		0.00		0.00		0.00		0.00		0.00	0.50	0.00	
Quigley, C.	0.2	0.00		0.00	0.10	0.00		0.00		0.00		0.00	0.60	0.00	
Richmond, D		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00	
Richard, T.		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Rudolph, E		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Ruyle(Beck), J.		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00	
Shain, F		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00	
Soule, S.		0.00		0.00		0.00	0.10	0.00		0.00		0.00	0.50	0.00	
Stein, R.	0.2	0.00		0.00		0.00		0.00		0.00		0.00	0.80	0.00	
Stritzel,M	0.2	0.00		0.00		0.00		0.00		0.00		0.00	0.80	0.00	
Synnott, G.	0.6	0.00		0.00		0.00		0.00		0.00		0.00	0.40	0.00	
Taylor, J	0	0.00		0.00		0.00	0.90	0.00		0.00		0.00		0.00	
Taylor, M.	0.1	0.00		0.00		0.00		0.00		0.00		0.00	0.90	0.00	
Te, E													1.00	0.00	
Udrys, D															
Villareal, O	0.5	0.00		0.00		0.00		0.00		0.00		0.00	0.50	0.00	
Whitaker K		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00	
White, F		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00	
Woods, B		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00	
Zive, W		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00	
TEMPS															
Other Temps(1)	0	1255.00													
Name	%	G&A	%	PUBLIS	%	UNREST	%	ARAB4	%	NEH-7	%	CA-PC7	%	CC07-8	%
Total		56459.96		3742.86		3221.36		16794.19		2033.78		4056.21		188483.55	
Percentages		0.153		0.010		0.009		0.045		0.005		0.011		0.509	

Name	CEPI	%	INKA	%	INT-6	%	JIT	%	MAL-1	%	INDO-1	%	LA5	%	KOS	%	VI07-8	%	SA	TOTAL
Anderson, D.	0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Arias, C												1	0.00							
Asfaw, A	0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Bahmueller, C.	0.00		0.00	0.40	0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Benitez, A	0.00		0.00	0.60	0.00				0.00		0.00		0.00	0.1	0.00		0.00	0.30	0.00	
Bernstein,G				0.20	0.00										0.00					
Borja, J	0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Branson, M	0.00		0.00	0.10	0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Breese, E	0.00		0.00	0.20	0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Carbone, D.	0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Chhem,S.																				
E. Confalone	0.00		0.00		0.00	0.20	0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Coppinger,K	0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Cruz, O	0.00		0.00	0.30	0.00				0.00	0	0.00	0.5	0.00		0.00		0.00	0.20	0.00	
Daems, R	0.00	0.10	0.00	0.60	0.00	0.10	0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Danberg,R.	0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Del Rio, J	0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
D'Souza, J	0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Devora, J	0.00			0.50	0.00															
Elliott, J		0.00	0.00												0.00					
Fay, S	0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Fischer,M	0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Fuller, N	0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Gage, M	0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Gallo, M	0.00		0.00		0.00				0.00		0.00		0.00		0.00	1.00	0.00		0.00	
Garcia Gonzalez, E	0.00	0.20	0.00		0.00			0.3	0.00	0.2	0.00		0.00		0.00		0.00	0.30	0.00	
Guerrero, R.	0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Guerrero, S															0.00					
Hakanson,M.	0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Hale, J.	0.00		0.00	0.20	0.00				0.00		0.00		0.00		0.00	0.10	0.00		0.00	
Hargrove, D.	0.00		0.00	0.40	0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Heredia, J.	0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Higgs, E	0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Huber, J	0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Im, S	0.00		0.00	1.00	0.00			0	0.00		0.00		0.00		0.00		0.00		0.00	
Irion, A	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Jang, H	0.00		0.00	0.20	0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Jimenez, C	0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Kent, S	0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Kim, J	0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Leming, R.	0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Liu, Guohua	0.00		0.00	1.00	0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Lochhead, E															0.00					
MacFarlane, R	0.00	0.10	0.00	0.40	0.00	0.10	0.00	0.1	0.00	0.1	0.00		0.00		0.00		0.00		0.00	
Martin, J	0.00		0.00	0.30	0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Mc Connell, T	0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Milianni, V.	0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Molli, M.	0.00		0.00	0.20	0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Moran, S	0.00		0.00		0.00				0.00		0.00		0.00		0.00	1.00	0.00		0.00	
Motamed,S	0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Naidu, U	0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Neiman, J	0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Nuccio,R	0.00		0.00	0.30	0.00	0.10	0.00	0.1	0.00		0.00		0.00		0.00		0.00	0.20	0.00	
Ochoa,T															0.00	1.00	0.00			
Patterson, K	0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Perry, M	0.00		0.00	0.60	0.00				0.00		0.00		0.00	0.40	0.00		0.00		0.00	
Prendergast,L	0.00		0.00	0.50	0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Quigley, C.	0.00		0.00	0.10	0.00	0.00	0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Richmond, D	0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Richard, T.	0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Rudolph, E	0.00		0.00		0.00				0.00		0.00		0.00		0.00	1.00	0.00		0.00	
Ruyle(Beck), J.	0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Shain, F	0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Soule, S.	0.00		0.00	0.10	0.00		0.00	0.1	0.00	0.1	0.00		0.00		0.00	0.10	0.00		0.00	
Stein, R.	0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Stritzel,M	0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Synnott, G.	0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Taylor, J	0.00		0.00	0.10	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Taylor, M.	0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Te, E			0.00												0.00					
Udrys, D				1.00	0.00										0.00					
Villareal, O	0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Whitaker K	0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
White, F	0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Woods, B	0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Zive, W	0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
TEMPS																				
Other Temps(1)					0.00															
Name	CEPI	%	INKA	%	INT-6	%	JIT	%	MAL-1	%	INDO-1	%	LA5	%	KOS	%	VI07-8	%	SA	TOTAL
Total	3721.00		1608.64		45913.57		2620.14		3197.38		1892.38		5412.18		1746.88		23769.65		5452.60	369956.23
Percentages	0.010		0.004		0.124		0.007		0.009		0.005		0.015		0.005		0.064		0.015	369956.23

ok 3/11/08

SALARY DISTRIBUTION
MONTH:FEBRUARY,2008

Name	%	G&A	%	PUBLIS	%	UNREST	%	LACO-1	%	ARAB4	%	NEH-7	%	CA-PC7	%	CC07-8
Anderson, D.		0.00	0.10	0.00		0.00		0.00		0.00		0.00		0.00	0.90	0.00
Aries, C																
Asfaw, A	0.5	0.00	0.50	0.00		0.00		0.00		0.00		0.00		0.00		0.00
Bahmueller, C.		0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.80	0.00
Benitez, A		0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.00	0.00
Bernstein, G	0.25	0.00			0	0.00		0.00							0.55	0.00
Borja, J	0.3	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.70	0.00
Branson, M	0.2	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.70	0.00
Breese, E	0.3	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.50	0.00
Carbone, D.		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00
Chhem, S.								0.00							1.00	0.00
E. Confalone		0.00		0.00		0.00		0.00	0.30	0.00		0.00		0.00	0.00	0.00
Coppinger, K		0.00		0.00	0.05	0.00		0.00		0.00		0.00		0.00	0.95	0.00
Cruz, O		0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.00	0.00
Daeme, R		0.00		0.00		0.00		0.00	0.20	0.00		0.00		0.00	0.00	0.00
Danberg, R.		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00
Del Rio, J	1	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.00	0.00
D'Souza, J		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00
Devora, J								0.00								
Fay, S	0.3	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.70	0.00
Fischer, M		0.00		0.00	0.05	0.00		0.00		0.00		0.00	0.10	0.00	0.65	0.00
Fuller, N		0.00		0.00	0.05	0.00		0.00		0.00	0.20	0.00	0.20	0.00	0.55	0.00
Gage, M		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00
Gallo, M		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00
Garcia Gonzalez, E		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00
Guerrero, R.	1	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00
Guerrero, S						0.00		0.00							1.00	0.00
Hakenson, M.	1	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00
Hale, J.	0.1	0.00		0.00		0.00	0.20	0.00		0.00	0.10	0.00	0.15	0.00	0.25	0.00
Hargrove, D.		0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.60	0.00
Heredia, J.	0.8	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.40	0.00
Higgs, E		0.00		0.00		0.00		0.00	0.50	0.00		0.00		0.00	0.50	0.00
Huber, J	1	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00
Im, S		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00
Irfan, A		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00
Jang, H	0.3	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.50	0.00
Jimenez, C	1	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00
Kent, S	0.2	0.00	0.30	0.00		0.00		0.00		0.00		0.00		0.00	0.50	0.00
Kim, J		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00
Leming, R.		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00
Liu, Guohua		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00
Lochhead, E								0.00							1.00	0.00
MacFarlane, R		0.00		0.00		0.00		0.00	0.20	0.00		0.00		0.00	0.00	0.00
Martin, J		0.00		0.00	0.1	0.00		0.00		0.00		0.00		0.00	0.60	0.00
Mc Connell, T		0.00		0.00	0.1	0.00		0.00		0.00		0.00		0.00	0.90	0.00
Milianni, V.	0.5	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.50	0.00
Molli, M.		0.00		0.00	0.35	0.00		0.00		0.00		0.00		0.00	0.45	0.00
Moran, S		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00
Motamed, S	0.7	0.00	0.30	0.00		0.00		0.00		0.00		0.00		0.00	0.00	0.00
Naidu, U	1	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00
Neiman, J	0	0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00
Nuccio, R		0.00		0.00		0.00		0.00	0.20	0.00		0.00		0.00		0.00
Ochoa, T						0.00		0.00								
Patterson, K		0.00		0.00	0.05	0.00		0.00		0.00		0.00	0.20	0.00	0.75	0.00
Perry, M		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00
Prendergast, L		0.00		0.00	0.4	0.00		0.00		0.00		0.00		0.00	0.30	0.00
Quigley, C.	0.2	0.00		0.00	0.20	0.00		0.00		0.00		0.00		0.00	0.50	0.00
Richmond, D		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00
Richard, T.		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00
Rudolph, E		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00
Ruyle(Beck), J.		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00
Shain, F		0.00		0.00	0.15	0.00		0.00		0.00		0.00		0.00	0.85	0.00
Soule, S.		0.00		0.00	0.05	0.00		0.00	0.10	0.00		0.00		0.00	0.45	0.00
Stein, R.	0.2	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.80	0.00
Stritzel, M	0.2	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.80	0.00
Synnott, G.	0.6	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.40	0.00
Taylor, J	0	0.00		0.00		0.00		0.00	0.90	0.00		0.00		0.00		0.00
Taylor, M.	0.1	0.00		0.00	0.1	0.00		0.00		0.00		0.00		0.00	0.80	0.00
Te, E						0.00		0.00							1.00	0.00
Udrys, D								0.00								
Villareal, O	0.5	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.50	0.00
Whitaker K		0.00		0.00	0.05	0.00		0.00		0.00		0.00		0.00	0.95	0.00
White, F		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00
Woods, B		0.00		0.00	0.1	0.00		0.00		0.00		0.00		0.00	0.90	0.00
Zive, W		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00
TEMPS																
Other Temps(1)	0															
Name	**%**	**G&A**	**%**	**PUBLIS**	**%**	**UNREST**	**%**	**LACO-1**	**%**	**ARAB4**	**%**	**NEH-7**	**%**	**CA-PC7**	**%**	**CC07-8**
Total		63846.08		4280.41		14082.60		2250.93		19074.36		1893.55		4530.85		196299.43
Percentages		0.155		0.010		0.034		0.005		0.046		0.005		0.011		0.478

Name	%	CEPI	%	INKA	%	INT-6	%	JIT	%	MAL-1	%	INDO-1	%	LAS	%	KOS	%	VI07-8	%	SA	TOTAL
Anderson, D.		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Aries, C													1	0.00							
Asfaw, A		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Bahmueller, C.		0.00		0.00	0.40	0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Benitez, A		0.00		0.00	0.70	0.00				0.00		0.00		0.00	0.1	0.00		0.00	0.20	0.00	
Bernstein, G					0.20	0.00										0.00					
Borja, J		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Branson, M		0.00		0.00	0.10	0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Breese, E		0.00		0.00	0.20	0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Carbone, D.		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Chhem, S.																					
E. Confalone	0.50	0.00		0.00		0.00	0.20	0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Coppinger, K		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Cruz, O		0.00		0.00	0.30	0.00				0.00	0	0.00	0.6	0.00		0.00		0.00	0.10	0.00	
Daeme, R		0.00	0.10	0.00	0.60	0.00	0.10	0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Danberg, R.		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Del Rio, J		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
D'Souza, J		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Devora, J	0.50	0.00			0.50	0.00															
Fay, S		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Fischer, M		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Fuller, N		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Gage, M		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Gallo, M		0.00		0.00		0.00				0.00		0.00		0.00		0.00	1.00	0.00		0.00	
Garcia Gonzalez, E		0.00	0.20	0.00		0.00			0.3	0.00	0.2	0.00		0.00		0.00		0.00	0.30	0.00	
Guerrero, R.		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Guerrero, S																0.00					
Hakenson, M.		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Hale, J.		0.00		0.00	0.10	0.00				0.00		0.00		0.00		0.00	0.10	0.00		0.00	
Hargrove, D.		0.00		0.00	0.40	0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Heredia, J.		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Higgs, E		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Huber, J		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Im, S		0.00		0.00	1.00	0.00			0	0.00		0.00		0.00		0.00		0.00		0.00	
Irfan, A		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Jang, H		0.00		0.00	0.20	0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Jimenez, C		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Kent, S		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Kim, J		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Leming, R.		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Liu, Guohua		0.00		0.00	1.00	0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Lochhead, E																0.00					
MacFarlane, R		0.00	0.10	0.00	0.40	0.00	0.10	0.00	0.1	0.00	0.1	0.00		0.00		0.00		0.00		0.00	
Martin, J		0.00		0.00	0.30	0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Mc Connell, T		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Milianni, V.		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Molli, M.		0.00		0.00	0.20	0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Moran, S		0.00		0.00		0.00				0.00		0.00		0.00		0.00	1.00	0.00		0.00	
Motamed, S		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Naidu, U		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Neiman, J		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Nuccio, R	0.10	0.00		0.00	0.30	0.00	0.10	0.00	0.1	0.00		0.00		0.00		0.00		0.00	0.20	0.00	
Ochoa, T																0.00	1.00	0.00			
Patterson, K		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Perry, M		0.00		0.00	0.60	0.00				0.00		0.00		0.00	0.40	0.00		0.00		0.00	
Prendergast, L		0.00		0.00	0.30	0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Quigley, C.		0.00		0.00	0.10	0.00	0.00	0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Richmond, D		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Richard, T.		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Rudolph, E		0.00		0.00		0.00				0.00		0.00		0.00		0.00	1.00	0.00		0.00	
Ruyle(Beck), J.		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Shain, F		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Soule, S.		0.00		0.00	0.10	0.00		0.00	0.1	0.00	0.1	0.00		0.00		0.00	0.10	0.00		0.00	
Stein, R.		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Stritzel, M		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Synnott, G.		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Taylor, J		0.00		0.00	0.10	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Taylor, M.		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Te, E				0.00												0.00					
Udrys, D					1.00	0.00										0.00					
Villareal, O		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Whitaker K		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
White, F		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Woods, B		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
Zive, W		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00		0.00	
TEMPS																					
Other Temps(1)						0.00															0.00
Name	**%**	**CEPI**	**%**	**INKA**	**%**	**INT-6**		**JIT**	**%**	**MAL-1**	**%**	**INDO-1**	**%**	**LAS**	**%**	**KOS**	**%**	**VI07-8**	**%**	**SA**	**TOTAL**
Total		3702.92		1970.64		48646.07		2833.13		3975.82		2390.82		8229.80		1182.27		26151.23		5620.56	410962.53
Percentages		0.009		0.005		0.118		0.007		0.010		0.006		0.020		0.003		0.064		0.014	410962.53

SALARY DISTRIBUTION
MONTH:MARCH,2008

Name	%	G&A	%	PUBLIS	%	UNREST	%	LACO-1	%	ARAB4	%	NEH-7	%	CA-PC7	%	CC07-8	%	CEPI	%	INKA	%	INT-8	%	JIT	%	MAL-1	%	INDO-1	%	LA5	%	KOS	%	VI07-8	TOTAL
Anderson, D.		0.00	0.10	0.00		0.00		0.00		0.00		0.00		0.00	0.90	0.00		0.00		0.00		0.00				0.00		0.00				0.00		0.00	
Arias, C																													1	0.00					
Asfaw, A	0.5	0.00	0.50	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00	
Bahmueller, C.		0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.60	0.00		0.00		0.00	0.40	0.00				0.00		0.00		0.00		0.00		0.00	
Benitez, A		0.00		0.00		0.00		0.00	0.20	0.00		0.00		0.00		0.00		0.00		0.00	0.70	0.00				0.00		0.00		0.00	0.1	0.00		0.00	
Bernstein,G	0.25	0.00				0.00		0.00							0.55	0.00					0.20	0.00										0.00			
Borja, J	0.3	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.70	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00	
Branson, M	0.2	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.70	0.00		0.00		0.00	0.10	0.00				0.00		0.00		0.00		0.00		0.00	
Breese, E	0.3	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.50	0.00		0.00		0.00	0.20	0.00				0.00		0.00		0.00		0.00		0.00	
Carbone, D.		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00	
Chhem,S.								0.00,							1.00	0.00																			
E. Confalone		0.00		0.00		0.00		0.00	0.30	0.00		0.00		0.00		0.00	0.30	0.00		0.00		0.00	0.40	0.00		0.00		0.00		0.00		0.00		0.00	
Coppinger,K		0.00		0.00	0.05	0.00		0.00		0.00		0.00		0.00	0.95	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00	
Daems, R		0.00		0.00		0.00		0.00	0.20	0.00		0.00		0.00	0.00	0.00		0.00	0.10	0.00	0.60	0.00	0.10	0.00		0.00		0.00		0.00		0.00		0.00	
Danberg,R.		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00	
Del Rio, J	1	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.00	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00	
D'Souza, J		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00	
Fay, S	0.3	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.70	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00	
Fischer,M		0.00		0.00		0.00		0.00		0.00		0.00	0.10	0.00	0.90	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00	
Fuller, N		0.00		0.00		0.00		0.00		0.00	0.20	0.00	0.20	0.00	0.60	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00	
Gage, M		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00	
Gallo, M		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00	1.00	0.00	
Garcia Gonzalez, E		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.20	0.00	0.30	0.00			0.3	0.00	0.2	0.00		0.00		0.00		0.00	
Guerrero, S					0.05	0.00		0.00							0.95	0.00																0.00			
Hakenson,M.	1	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00	
Hale, J.	0.1	0.00		0.00		0.00	0.20	0.00		0.00	0.10	0.00	0.15	0.00	0.25	0.00		0.00		0.00	0.10	0.00				0.00		0.00		0.00		0.00	0.10	0.00	
Hargrove, D.		0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.60	0.00		0.00		0.00	0.40	0.00				0.00		0.00		0.00		0.00		0.00	
Heredia, J.	0.6	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.40	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00	
Higgs, E		0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.50	0.00		0.00		0.00		0.00	0.50	0.00		0.00		0.00		0.00		0.00		0.00	
Huber, J	1	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00	
Im, S		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00			0	0.00		0.00		0.00		0.00		0.00	
Irion, A		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00	
Jeng, H	0.3	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.50	0.00		0.00		0.00	0.20	0.00				0.00		0.00		0.00		0.00		0.00	
Jimenez, C	1	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00	
Kent, S	0.2	0.00	0.30	0.00		0.00		0.00		0.00		0.00		0.00	0.50	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00	
Kim, J.		0.00		0.00	0.05	0.00		0.00		0.00		0.00		0.00	0.95	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00	
Leming, R.		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00	
Liu, Guohua		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00				0.00		0.00		0.00		0.00		0.00	
Lochhead, E					0.2	0.00		0.00							0.80	0.00																0.00			
MacFarlane, R		0.00		0.00		0.00		0.00	0.20	0.00		0.00		0.00	0.00	0.00		0.00	0.10	0.00	0.40	0.00	0.10	0.00	0.1	0.00	0.1	0.00		0.00		0.00		0.00	
Mc Connell, T		0.00		0.00	0.1	0.00		0.00		0.00		0.00		0.00	0.90	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00	
Milienni, V.	0.5	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.50	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00	
Molli, M.		0.00		0.00	0.2	0.00		0.00		0.00		0.00		0.00	0.60	0.00		0.00		0.00	0.20	0.00				0.00		0.00		0.00		0.00		0.00	
Moran, S		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00	1.00	0.00	
Motamed,S	0.7	0.00	0.30	0.00		0.00		0.00		0.00		0.00		0.00	0.00	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00	
Naidu, U	1	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00	
Nairne, J		0.00		0.00	0.15	0.00		0.00		0.00		0.00		0.00	0.55	0.00		0.00		0.00	0.30	0.00				0.00		0.00		0.00		0.00		0.00	
Neiman, J	0	0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00	
Nuccio,R		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.10	0.00		0.00	0.50	0.00	0.20	0.00	0.1	0.00		0.00		0.00	0.10	0.00		0.00	
Ochoa,T						0.00		0.00																								0.00	1.00	0.00	
Patterson, K		0.00		0.00		0.00		0.00		0.00		0.00	0.20	0.00	0.80	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00	
Prendergast,L		0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.50	0.00		0.00		0.00	0.50	0.00				0.00		0.00		0.00		0.00		0.00	
Quigley, C.	0.2	0.00		0.00	0.15	0.00		0.00		0.00		0.00		0.00	0.55	0.00		0.00		0.00	0.10	0.00	0.00	0.00		0.00		0.00		0.00		0.00		0.00	
Richmond, D		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00	
Richard, T.	0.2	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.80	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00	
Rudolph, E		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00	1.00	0.00	
Ruyle(Beck), J.		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00	
Shain, F		0.00		0.00	0.05	0.00		0.00		0.00		0.00		0.00	0.95	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00	
Soule, S.		0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.60	0.00		0.00		0.00	0.10	0.00		0.00	0.1	0.00	0.1	0.00		0.00		0.00	0.10	0.00	
Stein, R.	0.2	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.80	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00	
Stritzel,M	0.2	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.80	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00	
Synnott, G.	0.6	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.40	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00	
Taylor, J	0	0.00		0.00		0.00		0.00	0.90	0.00		0.00		0.00		0.00		0.00		0.00	0.10	0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Taylor, M.	0.1	0.00		0.00	0.05	0.00		0.00		0.00		0.00		0.00	0.85	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00	
Te, E		0.00			0.2	0.00		0.00							0.80	0.00				0.00												0.00			
Udrys, D								0.00													1.00	0.00										0.00			
Villareal, O	0.5	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.50	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00	
Whitaker K		0.00		0.00	0.05	0.00		0.00		0.00		0.00		0.00	0.95	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00	
White, F		0.00		0.00	0.05	0.00		0.00		0.00		0.00		0.00	0.95	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00	
Woods, B		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00	
Zive, W		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00				0.00		0.00		0.00		0.00		0.00	
TEMPS																																			
Other Temps(1)	0																					0:00													
Name	**%**	**G&A**	**%**	**PUBLIS**	**%**	**UNREST**	**%**	**LACO-1**	**%**	**ARAB4**	**%**	**NEH-7**	**%**	**CA-PC7**	**%**	**CC07-8**	**%**	**CEPI**	**%**	**INKA**	**%**	**INT-8**		**JIT**	**%**	**MAL-1**	**%**	**INDO-1**	**%**	**LA5**	**%**	**KOS**	**%**	**VI07-8**	**TOTAL**
Total		56350.45		4011.63		8600.39		2148.62		14488.87		1795.22		4294.62		197952.53		2017.38		1738.64		48172.75		5935.82		3586.60		2141.60		3032.84		1604.96		24975.45	382848.30
Percentages		0.147		0.010		0.022		0.006		0.038		0.005		0.011		0.517		0.005		0.005		0.126		0.016		0.009		0.006		0.008		0.004		0.065	382848.30

SALARY DISTRIBUTION
MONTH:APRIL,2008

Name	%	G&A	%	PUBLIS	%	UNREST	%	LACO-1	%	ARAB4	%	NEH-7	%	CA-PC7	%	CC07-8	%	CEPI	%	INKA	%	INT-7	%	MAL-1	%	INDO-1	%	LA5	%	KOS	%	VI07-8	TOTAL
Anderson, D.		0.00	0.10	0.00		0.00		0.00		0.00		0.00		0.00	0.90	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Arias, C																											1	0.00					
Asfaw, A	0.5	0.00	0.50	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Bahmueller, C.		0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.60	0.00		0.00		0.00	0.40	0.00		0.00		0.00		0.00		0.00		0.00	
Benitez, A		0.00		0.00		0.00		0.00	0.30	0.00		0.00		0.00	0.00	0.00		0.00		0.00	0.40	0.00		0.00		0.00	0.2	0.00	0.1	0.00		0.00	
Bernstein,G	0.25	0.00				0.00		0.00							0.55	0.00					0.20	0.00								0.00			
Borja, J	0.3	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.70	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Branson, M	0.2	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.70	0.00		0.00		0.00	0.10	0.00		0.00		0.00		0.00		0.00		0.00	
Breese, E	0.3	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.50	0.00		0.00		0.00	0.20	0.00		0.00		0.00		0.00		0.00		0.00	
Carbone, D.		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Chhem,S.								0.00							1.00	0.00																	
E. Confalone		0.00		0.00		0.00		0.00	0.70	0.00		0.00		0.00	0.00	0.00	0.30	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Coppinger,K		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Daems, R		0.00		0.00		0.00		0.00	0.30	0.00		0.00		0.00	0.00	0.00		0.00	0.10	0.00	0.60	0.00		0.00		0.00		0.00		0.00		0.00	
Danberg,R.		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Del Rio, J	1	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.00	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
D'Souza, J		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Erickson, D	1	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.00	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Fay, S	0.3	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.70	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Fischer,M		0.00		0.00		0.00		0.00		0.00		0.00	0.10	0.00	0.90	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Fuller, N		0.00		0.00		0.00		0.00		0.00	0.20	0.00	0.20	0.00	0.60	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Gage, M		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Gallo, M		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00	
Garcia Gonzalez, E		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.20	0.00	0.30	0.00	0.3	0.00	0.2	0.00		0.00		0.00		0.00	
Guerrero, S						0.00		0.00							1.00	0.00														0.00			
Hakenson,M.	1	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Hale, J.	0.1	0.00		0.00		0.00	0.20	0.00		0.00	0.10	0.00	0.15	0.00	0.25	0.00		0.00		0.00	0.10	0.00		0.00		0.00		0.00		0.00	0.10	0.00	
Hargrove, D.		0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.60	0.00		0.00		0.00	0.40	0.00		0.00		0.00		0.00		0.00		0.00	
Heredia, J.	0.6	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.40	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Higgs, E		0.00		0.00		0.00		0.00	0.50	0.00		0.00		0.00	0.50	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Huber, J	1	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Irion, A		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Jeng, H	0.3	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.50	0.00		0.00		0.00	0.20	0.00		0.00		0.00		0.00		0.00		0.00	
Jimenez, C	1	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Kent, S	0.2	0.00	0.30	0.00		0.00		0.00		0.00		0.00		0.00	0.50	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Kim, J		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Leming, R.		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Liu, Guchua		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00		0.00	
Lochhead, E						0.00		0.00							1.00	0.00														0.00			
MacFarlane, R		0.00		0.00		0.00		0.00	0.40	0.00		0.00		0.00	0.00	0.00		0.00	0.10	0.00	0.20	0.00	0.1	0.00	0.1	0.00	0.1	0.00		0.00		0.00	
Mc Connell, T		0.00		0.00	0.1	0.00		0.00		0.00		0.00		0.00	0.90	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Milianni, V.	0.5	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.50	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Molli, M.		0.00		0.00	0.05	0.00		0.00		0.00		0.00		0.00	0.75	0.00		0.00		0.00	0.20	0.00		0.00		0.00		0.00		0.00		0.00	
Moran, S		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00	
Motamed,S	0.7	0.00	0.30	0.00		0.00		0.00		0.00		0.00		0.00	0.00	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Naidu, U	1	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Naime, J		0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.70	0.00		0.00		0.00	0.30	0.00		0.00		0.00		0.00		0.00		0.00	
Neiman, J		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Nuccio,R		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.20	0.00		0.00	0.60	0.00	0.1	0.00		0.00		0.00	0.10	0.00		0.00	
Ochoa,T						0.00		0.00																						0.00	1.00	0.00	
Patterson, K		0.00		0.00		0.00		0.00		0.00		0.00	0.20	0.00	0.80	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Prendergast,L		0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.50	0.00		0.00		0.00	0.50	0.00		0.00		0.00		0.00		0.00		0.00	
Quigley, C.	0.2	0.00		0.00	0.15	0.00		0.00		0.00		0.00		0.00	0.55	0.00		0.00		0.00	0.10	0.00		0.00		0.00		0.00		0.00		0.00	
Richmond, D		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Richard, T.	0.2	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.80	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Rudolph, E		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00	
Ruyle(Beck), J.		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Shain, F		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Soule, S.		0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.80	0.00		0.00		0.00	0.10	0.00	0.1	0.00	0.1	0.00		0.00		0.00	0.10	0.00	
Stein, R.	0.2	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.80	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Stritzel,M	0.2	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.80	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Synnott, G.	0.6	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.40	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Taylor, J	0	0.00		0.00		0.00		0.00	0.90	0.00		0.00		0.00		0.00		0.00		0.00	0.10	0.00		0.00		0.00		0.00		0.00		0.00	
Taylor, M.	0.1	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.90	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Te, E		0.00				0.00		0.00							1.00	0.00				0.00										0.00			
Udrys, D								0.00									0.30	0.00			0.70	0.00								0.00			
Villareal, O	0.5	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.50	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Whitaker K		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
White, F		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Woods, B		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Ziva, W		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
TEMPS																																	
Other Temps(1)																						0.00											

Name	%	G&A	%	PUBLIS	%	UNREST	%	LACO-1	%	ARAB4	%	NEH-7	%	CA-PC7	%	CC07-8	%	CEPI	%	INKA	%	INT-7	%	MAL-1	%	INDO-1	%	LA5	%	KOS	%	VI07-8	TOTAL
Total		57507.98		4011.63		3682.17		2148.62		16740.91		1615.78		4315.08		205315.29		4704.10		1738.64		39711.03		3386.60		2141.60		4655.26		1604.98		24975.45	378655.14
Percentages		0.152		0.011		0.010		0.006		0.044		0.005		0.011		0.542		0.012		0.005		0.105		0.009		0.006		0.012		0.004		0.066	378655.14

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SALARY DISTRIBUTION
MONTH:MAY,2008

Name	%	G&A	%	PUBLIS	%	UNREST	%	THAI	%	ARAB4	%	NEH-7	%	CA-PC7	%	CC08-9	%	CEPI	%	INKA	%	INT-7	%	MAL-1	%	INDO-1	%	LA5	%	KOS	%	VI08-9	TOTAL
Anderson, D.		0.00	0.10	0.00		0.00		0.00		0.00		0.00		0.00	0.90	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Arias, C																											1	0.00					
Asfaw, A	0.5	0.00	0.50	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Bahmueller, C.		0.00		0.00	0.2	0.00		0.00		0.00		0.00		0.00	0.50	0.00		0.00		0.00	0.30	0.00		0.00		0.00		0.00		0.00		0.00	
Benitez, A		0.00		0.00		0.00		0.00	0.30	0.00		0.00		0.00	0.00	0.00		0.00		0.00	0.40	0.00		0.00		0.00	0.2	0.00	0.1	0.00		0.00	
Bernstein,G	0.25	0.00				0.00		0.00							0.55	0.00					0.20	0.00								0.00			
Borja, J	0.3	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.70	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Branson, M	0.2	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.70	0.00		0.00		0.00	0.10	0.00		0.00		0.00		0.00		0.00		0.00	
Breese, E	0.3	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.50	0.00		0.00		0.00	0.20	0.00		0.00		0.00		0.00		0.00		0.00	
Carbone, D.		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Chhem,S.								0.00							1.00	0.00																	
Coppinger,K		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Daems, R		0.00		0.00		0.00		0.00	0.40	0.00		0.00		0.00	0.00	0.00		0.00	0.10	0.00	0.50	0.00		0.00		0.00		0.00		0.00		0.00	
Danberg,R.		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Del Rio, J	1	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.00	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
D'Souza, J		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Erickson, D	1	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.00	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Fay, S	0.3	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.70	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Fischer,M		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Fuller, N		0.00		0.00		0.00		0.00		0.00	0.20	0.00	0.10	0.00	0.70	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Gage, M		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Gallico, A		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00		0.00	
Gallo, M		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00	
Garcia Gonzalez, E		0.00		0.00		0.00	0.20	0.00		0.00		0.00		0.00		0.00		0.00	0.20	0.00	0.20	0.00	0.2	0.00	0.2	0.00		0.00		0.00		0.00	
Guerrero, S						0.00		0.00							1.00	0.00														0.00			
Hakenson,M.	1	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Hale, J.	0.1	0.00		0.00		0.00		0.00		0.00		0.00	0.10	0.00	0.45	0.00		0.00		0.00	0.25	0.00		0.00		0.00		0.00		0.00	0.10	0.00	
Hargrove, D.		0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.60	0.00		0.00		0.00	0.40	0.00		0.00		0.00		0.00		0.00		0.00	
Heredia, J.	0.6	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.40	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Higgs, E		0.00		0.00		0.00		0.00	0.50	0.00		0.00		0.00	0.50	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Huber, J	1	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Irion, A		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Jeng, H	0.3	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.50	0.00		0.00		0.00	0.20	0.00		0.00		0.00		0.00		0.00		0.00	
Jimenez, C	1	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Kent, S	0.2	0.00	0.40	0.00		0.00		0.00		0.00		0.00		0.00	0.40	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Kim, J		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Leming, R.		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Liu, Guohua		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00		0.00	
Lochhead, E						0.00		0.00							1.00	0.00														0.00			
MacFarlane, R		0.00		0.00		0.00		0.00	0.40	0.00		0.00		0.00	0.00	0.00		0.00	0.10	0.00	0.20	0.00	0.1	0.00	0.1	0.00	0.1	0.00		0.00		0.00	
Mc Connell, T		0.00		0.00	0.1	0.00		0.00		0.00		0.00		0.00	0.90	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Milianni, V.	0.5	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.50	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Molli, M.		0.00		0.00	0.05	0.00		0.00		0.00		0.00		0.00	0.75	0.00		0.00		0.00	0.20	0.00		0.00		0.00		0.00		0.00		0.00	
Moran, S		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00	
Motamed,S	0.7	0.00	0.30	0.00		0.00		0.00		0.00		0.00		0.00	0.00	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Naidu, U	1	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Nairne, J		0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.70	0.00		0.00		0.00	0.30	0.00		0.00		0.00		0.00		0.00		0.00	
Neiman, J		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Nuccio,R		0.00		0.00		0.00	0.10	0.00		0.00		0.00		0.00		0.00	0.20	0.00		0.00	0.50	0.00	0.1	0.00		0.00		0.00	0.10	0.00		0.00	
Ochoa,T						0.00		0.00																						0.00	1.00	0.00	
Patterson, K		0.00		0.00		0.00		0.00		0.00		0.00	0.20	0.00	0.80	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Prendergast,L		0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.50	0.00		0.00		0.00	0.50	0.00		0.00		0.00		0.00		0.00		0.00	
Quigley, C.	0.2	0.00		0.00	0.10	0.00		0.00		0.00		0.00		0.00	0.60	0.00		0.00		0.00	0.10	0.00		0.00		0.00		0.00		0.00		0.00	
Richmond, D		0.00		0.00		0.00		0.00		0.00		0.00	0.20	0.00	0.80	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Richard, T.	0.2	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.80	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Rudolph, E		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00	
Ruyle(Beck), J.		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Shain, F		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Soule, S.		0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.60	0.00		0.00		0.00	0.10	0.00	0.1	0.00	0.1	0.00		0.00		0.00	0.10	0.00	
Stein, R.	0.2	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.80	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Stritzel,M	0.2	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.80	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Synnott, G.	0.6	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.40	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Taylor, M.	0.1	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.90	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Te, E		0.00				0.00		0.00							1.00	0.00				0.00										0.00			
Udrys, D								0.00									0.30	0.00			0.70	0.00								0.00			
Villareal, O	0.5	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.50	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Whitaker K		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
White, F		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Woods, B		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Zive, W		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
TEMPS								0.00																									
Other Temps(1)		616.00																															
																						0.00											
Name	%	G&A	%	PUBLIS	%	UNREST	%	THAI	%	ARAB4	%	NEH-7	%	CA-PC7	%	CC08-9	%	CEPI	%	INKA	%	INT-7	%	MAL-1	%	INDO-1	%	LA5	%	KOS	%	VI08-9	TOTAL
Total	12.25	58920.71	1.30	4383.34	0.30	3682.17	0.30	1825.83	2.60	12327.81	0.30	1143.05	0.60	3965.68	37.40	209619.20	0.50	3447.10	0.40	1738.64	7.45	41294.54	0.50	3205.78	0.40	2141.60	1.30	4655.26	0.20	1604.98	4.20	24975.45	378941.14
Percentages		0.155		0.012		0.010		0.005		0.033	70	0.003		0.010	56	0.553		0.009		0.005		0.109		0.008		0.006		0.012		0.004		0.066	379011.14

SALARY DISTRIBUTION
MONTH:JUNE,2008

Name	%	G&A	%	PUBLIS	%	UNREST	%	THAI	%	ARAB4	%	NEH-7	%	CA-PC7	%	CC08-9	%	CEPI	%	INKA	%	RDA8-9	%	INT-7	%	MAL-1	%	INDO-1	%	LA5	%	KOS	%	VI08-9	TOTAL
Anderson, D.		0.00	0.10	0.00		0.00		0.00		0.00		0.00		0.00	0.90	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Arias, C																													1	0.00					
Asfaw, A	0.5	0.00	0.50	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Bahmueller, C.		0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.60	0.00		0.00		0.00		0.00	0.40	0.00		0.00		0.00		0.00		0.00		0.00	
Benitez, A		0.00		0.00		0.00		0.00	0.30	0.00		0.00		0.00	0.00	0.00		0.00	0.10	0.00		0.00	0.30	0.00		0.00		0.00	0.2	0.00	0.1	0.00		0.00	
Bernstein,G	0.3	0.00				0.00		0.00							0.40	0.00					0.10	0.00	0.20	0.00								0.00			
Borja, J	0.3	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.70	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Branson, M	0.2	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.60	0.00		0.00		0.00	0.10	0.00	0.10	0.00		0.00		0.00		0.00		0.00		0.00	
Breese, E	0.3	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.50	0.00		0.00		0.00		0.00	0.20	0.00		0.00		0.00		0.00		0.00		0.00	
Carbone, D.		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Chhem,S.								0.00							1.00	0.00																			
Coppinger,K		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Daems, R		0.00		0.00		0.00		0.00	0.40	0.00		0.00		0.00	0.00	0.00		0.00	0.10	0.00		0.00	0.50	0.00		0.00		0.00		0.00		0.00		0.00	
Danberg,R.	0.2	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.70	0.00		0.00		0.00	0.10	0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Del Rio, J	1	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.00	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
D'Souza, J		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Erickson, D	1	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.00	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Fay, S	0.3	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.70	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Fischer,M		0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.70	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.3	0.00		0.00		0.00	
Fuller, N		0.00		0.00		0.00		0.00		0.00	0.20	0.00	0.10	0.00	0.70	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Gage, M		0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.90	0.00		0.00		0.00	0.10	0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Galico, A		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00		0.00	
Gallo, M		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00	
Garcia Gonzalez, E		0.00		0.00		0.00	0.20	0.00		0.00		0.00		0.00		0.00		0.00	0.30	0.00		0.00	0.10	0.00	0.2	0.00	0.2	0.00		0.00		0.00		0.00	
Guerrero, S						0.00		0.00							1.00	0.00																0.00			
Hakenson,M.	1	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Hale, J.	0.1	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.45	0.00		0.00		0.00	0.10	0.00	0.25	0.00		0.00		0.00		0.00		0.00	0.10	0.00	
Hargrove, D.		0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.50	0.00		0.00		0.00	0.10	0.00	0.40	0.00		0.00		0.00		0.00		0.00		0.00	
Heredia, J.	0.6	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.40	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Huber, J	1	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Irion, A		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Jeng, H	0.3	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.50	0.00		0.00		0.00		0.00	0.20	0.00		0.00		0.00		0.00		0.00		0.00	
Jimenez, C	1	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Kent, S	0.2	0.00	0.40	0.00		0.00		0.00		0.00		0.00		0.00	0.40	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Kim, J		0.00		0.00		0.00		0.00		0.00		0.00	0.05	0.00	0.95	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Leming, R.		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Liu, Guohua		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00		0.00	
Lochhead, E						0.00		0.00					0.05	0.00	0.95	0.00																0.00			
MacFarlane, R		0.00		0.00		0.00		0.00	0.40	0.00		0.00		0.00	0.00	0.00		0.00	0.10	0.00		0.00	0.20	0.00	0.1	0.00	0.1	0.00	0.1	0.00		0.00		0.00	
Mc Connell, T		0.00		0.00	0.1	0.00		0.00		0.00		0.00		0.00	0.40	0.00		0.00		0.00	0.50	0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Milianni, V.	0.5	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.50	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Molli, M.		0.00		0.00	0.05	0.00		0.00		0.00		0.00		0.00	0.45	0.00		0.00		0.00	0.30	0.00	0.20	0.00		0.00		0.00		0.00		0.00		0.00	
Moran, S	0.4	0.00	0.10	0.00		0.00		0.00		0.00		0.00		0.00	0.50	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Motamed,S	0.7	0.00	0.30	0.00		0.00		0.00		0.00		0.00		0.00	0.00	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Naidu, U	1	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Naime, J		0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.70	0.00		0.00		0.00		0.00	0.30	0.00		0.00		0.00		0.00		0.00		0.00	
Neiman, J		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Nuccio,R		0.00		0.00		0.00	0.10	0.00		0.00		0.00		0.00		0.00	0.10	0.00		0.00		0.00	0.60	0.00	0.1	0.00		0.00		0.00	0.10	0.00		0.00	
Ochoa,T						0.00		0.00																								0.00	1.00	0.00	
Patterson, K		0.00		0.00		0.00		0.00		0.00		0.00	0.20	0.00	0.80	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Prendergast,L		0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.50	0.00		0.00		0.00		0.00	0.50	0.00		0.00		0.00		0.00		0.00		0.00	
Quigley, C.	0.2	0.00		0.00	0.10	0.00		0.00		0.00		0.00		0.00	0.45	0.00		0.00		0.00	0.15	0.00	0.10	0.00		0.00		0.00		0.00		0.00		0.00	
Richmond, D		0.00		0.00		0.00		0.00		0.00		0.00	0.20	0.00	0.80	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Richard, T.	0.2	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.80	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Rudolph, E		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00	
Ruyle(Beck), J.		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Shain, F		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Soule, S.		0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.60	0.00		0.00		0.00		0.00	0.10	0.00	0.1	0.00	0.1	0.00		0.00		0.00	0.10	0.00	
Stein, R.	0.2	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.80	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Strizel,M	0.2	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.70	0.00		0.00		0.00	0.10	0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Synnott, G.	0.6	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.40	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Taylor, M.	0.1	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.20	0.00		0.00		0.00	0.70	0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Te, E		0.00				0.00		0.00							1.00	0.00				0.00												0.00			
Udrys, D								0.00									0.20	0.00					0.60	0.00								0.00			
Villareal, O	0.5	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.50	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Whitaker K		0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.30	0.00		0.00		0.00	0.70	0.00		0.00		0.00		0.00		0.00		0.00		0.00	
White, F		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Woods, B		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Zive, W		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
TEMPS																																			
Other Temps(1)		1696.00		840												638.50								1170.00											
Name	%	G&A	%	PUBLIS	%	UNREST	%	THAI	%	ARAB4	%	NEH-7	%	CA-PC7	%	CC08-9	%	CEPI	%	INKA	%	RDA8-9	%	INT-7	%	MAL-1	%	INDO-1	%	LA5	%	KOS	%	VI08-9	TOTAL
Total	12.90	64095.23	1.40	5901.55	0.25	2863.93	0.30	1825.83	2.10	9338.65	0.20	762.04	0.60	3286.14	33.95	184349.63	0.30	1943.34	0.60	2660.28	3.05	23651.16	7.45	44071.67	0.50	3205.78	0.40	2141.60	1.60	7393.09	0.20	1604.98	3.20	18293.29	377388.20
Percentages		0.170		0.016		0.008		0.005		0.025		0.002		0.009		0.488		0.005		0.007		0.063		0.117		0.008		0.006		0.020		0.004		0.048	377457.20

SALARY DISTRIBUTION
MONTH:JULY,2008

Name	%	G&A	%	PUBLIS	%	UNREST	%	THAI	%	BALK	%	NEH-7	%	CA-PC8	%	CC08-9	%	CEPI	%	INKA	%	RDA8-9	%	INT-7	%	MAL-1	%	INDO-1	%	LA5	%	KOS	%	VI08-9
Anderson, D.		0.00	0.10	0.00		0.00		0.00		0.00		0.00		0.00	0.90	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00
Arias, C																													1	0.00				
Asfaw, A	0.5	0.00	0.50	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00
Bahmueller, C.		0.00		0.00	0.05	0.00		0.00		0.00		0.00		0.00	0.55	0.00		0.00		0.00		0.00	0.40	0.00		0.00		0.00		0.00		0.00		0.00
Benitez, A		0.00		0.00		0.00		0.00	0.25	0.00		0.00		0.00	0.00	0.00		0.00	0.10	0.00		0.00	0.35	0.00		0.00		0.00	0.2	0.00	0.1	0.00		0.00
Bernstein,G	0.3	0.00				0.00		0.00							0.40	0.00					0.10	0.00	0.20	0.00								0.00		
Borja, J	0.3	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.70	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00
Branson, M	0.2	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.60	0.00		0.00		0.00	0.10	0.00	0.10	0.00		0.00		0.00		0.00		0.00		0.00
Breese, E	0.3	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.50	0.00		0.00		0.00		0.00	0.20	0.00		0.00		0.00		0.00		0.00		0.00
Carbone, D.		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00
Chhem,S.								0.00							1.00	0.00																		
Coppinger,K		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00
Daems, R		0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.00	0.00		0.00	0.10	0.00		0.00	0.90	0.00		0.00		0.00		0.00		0.00		0.00
Danberg,R.	0.2	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.70	0.00		0.00		0.00	0.10	0.00		0.00		0.00		0.00		0.00		0.00		0.00
Del Rio, J	1	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.00	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00
D'Souza, J		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00
Erickson, D	1	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.00	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00
Fay, S	0.3	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.70	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00
Fischer,M		0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.90	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.1	0.00		0.00		0.00
Fuller, N		0.00		0.00		0.00		0.00		0.00	0.30	0.00	0.10	0.00	0.60	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00
Gage, M		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00
Gallco, A		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00		0.00
Gallo, M		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00
Garcia Gonzalez, E		0.00		0.00		0.00	0.20	0.00		0.00		0.00		0.00		0.00		0.00	0.30	0.00		0.00	0.10	0.00	0.2	0.00	0.2	0.00		0.00		0.00		0.00
Guerrero, S						0.00		0.00					0.05	0.00	0.95	0.00																0.00		
Hakenson,M.	1	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00
Hale, J.	0.1	0.00		0.00		0.00		0.00		0.00	0.20	0.00		0.00	0.35	0.00		0.00		0.00	0.10	0.00	0.25	0.00		0.00		0.00		0.00		0.00		0.00
Hargrove, D.		0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.50	0.00		0.00		0.00	0.10	0.00	0.40	0.00		0.00		0.00		0.00		0.00		0.00
Heredia, J.	0.6	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.40	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00
Howard, B		0.00		0.00		0.00		0.00		0.00		0.00	0.05	0.00	0.95	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00
Huber, J	1	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00
Irion, A		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.70	0.00		0.00		0.00		0.00	0.3	0.00		0.00
Jeng, H	0.3	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.50	0.00		0.00		0.00		0.00	0.20	0.00		0.00		0.00		0.00		0.00		0.00
Jimenez, C	1	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00
Kent, S	0.2	0.00	0.40	0.00		0.00		0.00		0.00		0.00		0.00	0.40	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00
Kim, J		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00
Leming, R.		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00
Liu, Guohua		0.00		0.00	0.1	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.90	0.00		0.00		0.00		0.00		0.00		0.00
Lochhead, E						0.00		0.00						0.00	1.00	0.00																0.00		
MacFarlane, R		0.00		0.00	0.3	0.00		0.00	0.05	0.00		0.00		0.00	0.00	0.00		0.00	0.10	0.00		0.00	0.25	0.00	0.1	0.00	0.1	0.00	0.1	0.00		0.00		0.00
Mc Connell, T		0.00		0.00	0.1	0.00		0.00		0.00		0.00		0.00	0.40	0.00		0.00		0.00	0.50	0.00		0.00		0.00		0.00		0.00		0.00		0.00
Milianni, V..	0.5	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.50	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00
Molli, M.		0.00		0.00	0.05	0.00		0.00		0.00		0.00		0.00	0.45	0.00		0.00		0.00	0.30	0.00	0.20	0.00		0.00		0.00		0.00		0.00		0.00
Moran, S	0.4	0.00	0.10	0.00		0.00		0.00		0.00		0.00		0.00	0.50	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00
Molamed,S	0.7	0.00	0.30	0.00		0.00		0.00		0.00		0.00		0.00	0.00	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00
Naidu, U	1	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00
Naime, J		0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.70	0.00		0.00		0.00		0.00	0.30	0.00		0.00		0.00		0.00		0.00		0.00
Neiman, J		0.00		0.00		0.00		0.00		0.00		0.00	0.05	0.00	0.95	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00
Nuccio,R		0.00		0.00		0.00	0.10	0.00	0.05	0.00		0.00		0.00		0.00	0.10	0.00		0.00		0.00	0.65	0.00	0.1	0.00		0.00		0.00		0.00		0.00
Ochoa,T						0.00		0.00																								0.00	1.00	0.00
Patterson, K		0.00		0.00	0.1	0.00		0.00		0.00		0.00	0.20	0.00	0.70	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00
Prendergast,L		0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.50	0.00		0.00		0.00		0.00	0.50	0.00		0.00		0.00		0.00		0.00		0.00
Quigley, C.	0.2	0.00		0.00	0.05	0.00		0.00		0.00		0.00		0.00	0.35	0.00		0.00		0.00	0.30	0.00	0.10	0.00		0.00		0.00		0.00		0.00		0.00
Richmond, D		0.00		0.00		0.00		0.00		0.00		0.00	0.20	0.00	0.80	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00
Richard, T.	0.2	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.80	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00
Rudolph, E		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00
Ruyle(Beck), J.		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00
Shain, F		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00
Soule, S.		0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.60	0.00		0.00		0.00		0.00	0.10	0.00	0.1	0.00	0.1	0.00		0.00		0.00	0.10	0.00
Stein, R.	0.2	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.80	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00
Stritzel,M	0.2	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.70	0.00		0.00		0.00	0.10	0.00		0.00		0.00		0.00		0.00		0.00		0.00
Synnott, G.	0.6	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.40	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00
Taylor, M.	0.1	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.20	0.00		0.00		0.00	0.70	0.00		0.00		0.00		0.00		0.00		0.00		0.00
Te, E		0.00				0.00		0.00							1.00	0.00				0.00												0.00		
Terra, L		0.00				0.00		0.00	0.75	0.00						0.00				0.00	0.25			0.00								0.00		
Udrys, D								0.00									0.20	0.00			0.80			0.00								0.00		
Villareal, O	0.5	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.50	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00
Whitaker K		0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.30	0.00		0.00		0.00	0.70	0.00		0.00		0.00		0.00		0.00		0.00		0.00
White, F		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00
Zive, W		0.00		0.00		0.00		0.00		0.00		0.00		0.00	1.00	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00
TEMPS																																		
Other Temps(1)		2456.50		864												1627.25								280.00										
Name	%	G&A	%	PUBLIS	%	UNREST	%	THAI	%	BALK	%	NEH-7	%	CA-PC8	%	CC08-9	%	CEPI	%	INKA	%	RDA8-9	%	INT-7	%	MAL-1	%	INDO-1	%	LA5	%	KOS	%	VI08-9
Total	12.90	64855.73	1.40	5925.55	0.75	5097.19	0.30	1825.83	1.10	5154.51	0.50	3291.67	0.65	3437.27	33.75	183445.82	0.30	1943.34	0.60	2660.26	3.10	25501.71	8.85	49224.75	0.50	3205.78	0.40	2141.60	1.40	5567.87	0.40	1683.29	3.10	17218.98

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