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July 20, 2012

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Dr. Roger Breed, Commissioner of Education
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Dear Kerry and Roger:

Although the audit work addressed herein was performed as part of the fiscal year 2012 Statewide Single audit, this communication is provided pursuant to AICPA Auditing Standards, AU Section 325.19, which encourages auditors to communicate some matters, at an interim date, because of the significance and urgency for corrective follow-up action. This communication is based on our audit procedures performed through January 31, 2012. Because we have not completed our fiscal year 2012 Statewide Single audit, additional matters may be identified and communicated in our final report.

This interim communication is intended solely for the information and use of management, the Governor and State Legislature, others within these State agencies, and the appropriate Federal and regulatory agencies. However, this report is a matter of public record and its distribution is not limited.

On January 13, 2012, the Federal Bureau of Investigation (FBI) contacted the Auditor of Public Accounts (APA) to refer issues regarding possible inaccurate billing practices involving Federal funds by two large child care centers located in Omaha, NE. The APA examined the supporting documents of these two child care centers for the period July 1, 2011, through January 31, 2012. The two centers were:

Kid's Ark Learning Center (Kids Ark)	Wise Kids, Inc. (Wise Kids)
4411 North 61st Street	5829 Northampton Blvd.
Omaha, NE 68104	Omaha, NE 68104
License Number: CCC8607	License Number: CCC7470

Both Wise Kids and Kids Ark have provider agreements with the Department of Health and Human Services (DHHS) to provide child care services and receive money under the Federal Child Care and Development Fund Cluster. Both also participate in the Child and Adult Care

Food Program (CACFP) administered by the Nebraska Department of Education (NDE). In order to provide a historical perspective of the amount that has been received by each of these child care centers, the APA has summarized below the payments from the State of Nebraska for fiscal years 2003 through 2012:

Fiscal Year July to June	Wise Kids			Kids Ark			Totals
	DHHS	NDE	Total	DHHS	NDE	Total	
2003	$ 154,529.53	$ 44,472.11	$ 199,001.64	$ -	$ -	$ -	$ 199,001.64
2004	$ 573,807.26	$ 174,136.38	$ 747,943.64	$ 181,769.88	$ 150.00	$ 181,919.88	$ 929,863.52
2005	$ 429,470.35	$ 95,313.58	$ 524,783.93	$ 326,132.02	$ 67,741.29	$ 393,873.31	$ 918,657.24
2006	$ 309,608.26	$ 54,598.25	$ 364,206.51	$ 363,142.12	$ 69,706.53	$ 432,848.65	$ 797,055.16
2007	$ 330,212.36	$ 69,821.06	$ 400,033.42	$ 427,484.68	$ 74,696.18	$ 502,180.86	$ 902,214.28
2008	$ 761,297.32	$ 131,772.92	$ 893,070.24	$ 354,891.70	$ 59,052.67	$ 413,944.37	$ 1,307,014.61
2009	$ 919,213.06	$ 136,582.80	$1,055,795.86	$ 459,280.31	$ 78,691.67	$ 537,971.98	$ 1,593,767.84
2010	$ 946,757.66	$ 139,476.42	$1,086,234.08	$ 659,309.91	$ 98,644.22	$ 757,954.13	$ 1,844,188.21
2011	$ 936,760.52	$ 142,139.31	$1,078,899.83	$ 561,604.94	$ 78,263.84	$ 639,868.78	$ 1,718,768.61
2012	$ 820,824.10	$ 139,132.35	$ 959,956.45	$ 467,593.78	$ 70,814.59	$ 538,408.37	$ 1,498,364.82
Totals	**$6,182,480.42**	**$1,127,445.18**	**$7,309,925.60**	**$3,801,209.34**	**$ 597,760.99**	**$4,398,970.33**	**$11,708,895.93**

Note 1: These payments include only those paid through the State's accounting system; they do not include any private funding the entities received.

Of the $1,498,364.82 total amount paid to both child care centers in fiscal year 2012, $799,160.92 was paid from Federal funds and the remaining $699,203.90 was from State funds.

Background

The APA examined the billing practices of these two large child care centers in Omaha, Nebraska – Kid's Ark and Wise Kids. Both are owned and operated by Gale Henderson. Wise Kids is also owned and operated by her husband Walter Henderson.

The following table outlines the general licensing information for each center:

	Kids Ark	Wise Kids
Location	4411 North 61st Street	5829 Northampton Boulevard
License Number	CCC8607	CCC7470
Date of Issuance	10/18/2004	12/31/1997
Licensed Capacity	78 Children	90 Children
Eligible Age Ranges	6 weeks - 13 years	6 weeks - 13 years
Days of Operation	Monday - Friday	Monday - Friday
Hours of Operation (Note)	6 AM through 11:30 PM	6 AM through 11:30 PM

Note: Both facilities' licenses indicate they are open until 11:30 PM; however, according to the attendance calendars obtained by the APA, neither facility generally provided services to children after 7 PM.

Wise Kids

On May 28, 1996, Wise Kids' filed its Articles of Incorporation with the Nebraska Secretary of State. That document states, "The purpose of the center is to provide a multi-purpose child development, educational, learning, resource, recreational facility." The incorporators were Gale L. Faulks (currently Henderson) and Walter Henderson.

Kids Ark
On February 23, 1998, Frances Johnson started Johnson's Christian Development Care, Inc., at 4411 N. 61st Street. This child care center closed on October 15, 2003. According to DHHS' Nebraska Family On-line Client User System (NFOCUS):

> *"This facility closed effective Oct 15, 2003. Due to a pending negative action the provider decided to close her program. The provider's daughter, Gale Henderson, will be taking over the property and starting a new daycare called Kids Ark Learning Center. The provider, Frances Johnson, will not have any involvement with the daycare other than landlord of the property."*

Kids Ark filed its Articles of Organization as a Limited Liability Company with the Nebraska Secretary of State on July 21, 2003, to operate as a child care preschool. At that time, Gale Henderson was the only member listed in the Articles of Organization. As of July 10, 2012, the Secretary of State's website lists the account status of Kids Ark as "Inactive" for nonpayment of fees in 2007.

On July 14, 2008, Jennifer R. Johnson filed an application for registration of a trade name under Kids Ark Learning Center at the same address indicated above.

DHHS
DHHS is assigned the responsibility of licensing child care programs under the Child Care Licensing Act, which is set out at Neb. Rev. Stat. §§ 71-1908 through 1923 (Reissue 2009).

As mentioned, Federal monies are spent by the State under a Federal program – the Child Care and Development Fund Cluster. DHHS follows Federal regulations in administering this program. Specifically, 45 C.F.R. § 98.67 (a) states:

> *"Lead Agencies shall expend and account for [Child Care and Development Fund] CCDF funds in accordance with their own laws and procedures for expending and accounting for their own funds."*

DHHS has also promulgated rules and regulations covering the licensing of child care programs. Title 391 of the Nebraska Administrative Code (NAC) governs child care licensing. Specifically, Title 391 NAC 1-002 says:

> *"Department staff are responsible for the compliance with appropriate statutes, development and implementation of all child care licensing regulations, administration of child care licensing programs, license issuance, protection of provider's rights, fiscal control, public awareness, parent education, and statistical analysis."*

Title 392 regulates the Child Care Subsidy Program. Title 392 NAC 1-001.01 provides:

> *"The Child Care and Development Block Grant Act established the Child Care Subsidy Program as a block grant in 1992. In 1996 it was amended by the Personal Responsibility and Work Opportunity Reconciliation Act to give states more flexibility in addressing child care needs."*

The purpose of the Child Care Subsidy Program is to assist low income families with child care. DHHS utilizes service authorizations to document its agreement with both the family receiving care and the provider. The DHHS case manager authorizes child care services for eligible clients only if, among other things, each parent or usual caretaker is employed, actively seeking employment, participating in Employment First activities, obtaining medical services, is enrolled in and regularly attending vocational or educational training, or is incapacitated. Based on the need for child care, DHHS will approve a service authorization for a number of hours or days in a given time period.

All facilities operating and receiving funds from DHHS under this program will have a written provider agreement with DHHS. The provider agreement stipulates that the provider must bill only for time when the child is actually in attendance and must submit an accurate child care calendar and billing document completed in accordance with DHHS requirements. Section III (17) of the standard provider agreement also states:

> *"The provider agrees to keep current and comply with any state or local license required for service provision[.] Failure to comply with licensing requirements will result in the Department refusing payment or establishing an overpayment for the time the provider was out of compliance[.] This includes billing for more children than allowed or providing care at a location other than the one designated on the license and/or Provider Agreement."*

Similarly, Title 392 NAC 4-003.01(A) says:

> *"The Department pays by attendance, not enrollment. Payment is not made for time when the child is not receiving care; this includes when the provider is on vacation, is ill, or is not providing care for some other reason."*

Finally, the Child Care Provider Agreements for Wise Kids and Kids Ark also explain in Section IV (Other):

> *"PROVIDER MUST BILL FOR ATTENDANCE ONLY AND ONLY RELATED TO THE PARENTS WORK OR SCHOOL SCHEDULES."*

From each source noted above, it is clear that providers are to be paid for a particular child only when that child is actually in attendance. In Section III (24)(c) of the provider agreements for both Kids Ark and Wise Kids require that, in order to be paid, the provider must:

> *"Submit an accurate child care calendar (signed by the parent unless the provider is operating a child care center) and billing document completed in accordance with the Department's policy."*

Because both Kids Ark and Wise Kids operate as child care centers, parents of the children in attendance are not required to sign the child care calendar submitted to DHHS. This requirement is unique to child care centers, which are only one of five different types of child care providers eligible for Child Care Subsidy funding. The other four types of providers are in-home, license-exempt family child care home, licensed family child care home I, and licensed family child care home II.

Nebraska child care centers were notified that, effective November 7, 2011, DHHS was implementing a process that allowed those centers to submit child care claims electronically. This same notification indicated that, though no longer required to submit the attendance calendars to DHHS, the providers were still responsible to retain financial and statistical records for four years to support and document all claims.

NFOCUS is a DHHS database system that maintains client case file data, including information on clients and case workers, as well as payment details, authorized service amounts, and services to be provided.

NDE

The Child and Adult Care Food Program is governed by 7 C.F.R. § 226. According to its website, at http://www.education.ne.gov/NS/CACFP/overview.html, the Child Care Food Program was established in 1968 and in 1988 became the CACFP, which is funded by the U.S. Department of Agriculture. Services provided by NDE include disbursing reimbursements for meals served, offering technical assistance and training, and reviewing and monitoring program services. The responsibilities of the child care centers include serving meals that meet program requirements, keeping daily records of children or adults in attendance, number of meals served, and quantities of food prepared, and collecting household size and income information.

In addition to the applications, enrollment, and eligibility information required, 7 C.F.R. § 226.15(e)(4) requires institutions to collect and maintain:

> *"Daily records indicating the number of participants in attendance and . . . the time of service meal counts, by type (breakfast, lunch, supper, and snacks), served to center participants."*

Documentation would include daily attendance calendars showing the time-in and time-out for all persons in attendance and daily meal count sheets showing the number of meals, by type, served to participants.

NDE and DHHS Reviews

Both DHHS and NDE require annual reviews for their providers, including Wise Kids and Kids Ark. These reviews are prescribed by Federal and State laws governing the food and subsidy programs. The following is a summary of the type of reviews performed:

<u>DHHS Reviews and Inspections</u>

Neb. Rev. Stat. § 71-1912(1) (Reissue 2009) requires all child care centers to have a pre-licensing inspection prior to beginning operation. In addition, subsection (3) of that same statute mandates that an unannounced inspection be conducted at least twice every year for a center licensed to provide child care for 30 or more children. Both Wise Kids and Kids Ark serve 30 or more children. DHHS also conducts visits and investigations based on complaints, changes of location, or for consultation/technical assistance.

NDE Reviews

As explained on page 83 of its July 2011 CACFP manual, which is entitled "Introduction to the Child and Adult Care Food Program," NDE will annually review all for profit centers receiving $40,000 or more of CACFP funding per year. Based on the amounts received from NDE (shown above), both Wise Kids and Kids Ark are required to be reviewed every year. The compliance reviews are scheduled in advance at each location. If meals are claimed for children who are not enrolled or other billing issues are noted, that amount is deducted from future payments.

In discussions with DHHS, the APA learned that there is currently no comparison of the records DHHS receives to those obtained by NDE as part of any review or audit. However, these agencies do work together, on occasion, when issues or complaints arise with certain providers.

The APA has summarized the DHHS and NDE reviews for the past year as follows:

Agency	Date	Type	Description
Kids Ark			
DHHS	5/18/2011	Annual Review	No compliance issues noted
NDE	10/11/2011	Compliance Review	No major issues noted
DHHS	10/24/2011	Complaint	Injury complaint
Wise Kids			
DHHS	5/9/2011	Annual Review	Staffing issues noted
DHHS	7/9/2011	Complaint	Employment issues
DHHS	8/31/2011	Complaint	Injury complaint
NDE	10/11/2011	Compliance Review	Many issues noted involving costs not equaling reimbursements, forms and records not on file, and errors on forms. NDE performed follow-up work and noted an over claim of $697.
DHHS	10/13/2011	Complaint	Injury complaint
DHHS	12/9/2011	Complaint	Complaint alleged fraudulent NDE and DHHS billings, along with other significant issues regarding safety of the children.
NDE	1/5/2012	Complaint	An announced visit was conducted based on the above billing complaint; however, according to records on file, the complaint was not substantiated.

Regarding the December 9, 2011 complaint filed with DHHS, from documentation disclosed, it appears to DHHS investigated the child safety issues and closed the file on those as "unfounded" on March 22, 2012. The APA requested DHHS documentation or inquiry into the alleged fraudulent billings and, as of the date of this letter, DHHS had not conducted any investigation into those allegations.

DHHS has been aware for several years that there were issues of overbilling and over license capacity. DHHS has been aware that there were issues of overbilling and over license capacity for several years. The following is a breakdown of the overpayments to the child care centers under the Child Care Subsidy Program from 2004 through 2012. All overpayments assessed from 2004 through 2011 have been re-paid in full. There is an outstanding balance as of July 13, 2012, of $244 for overpayments created in 2012 for Wise Kids; however, Kids Ark has repaid its overpayment for that year.

Year Overpayment Assessed	Wise Kids Amount	Kids Ark Amount
2004	$ 55,160.75	$ 0.00
2005	$ 664.00	$ 693.00
2006	$ 11,365.90	$ 1,537.00
2007	$ 1,297.00	$ 328.00
2008	$ 1,476.00	$ 1,261.00
2009	$ 0.00	$ 124.00
2010	$ 2,021.00	$ 488.00
2011	$ 765.00	$ 592.25
2012	$ 3,461.00	$ 212.00
Total	**$ 76,210.65**	**$ 5,235.25**

Most of these overpayments were due to the centers being overcapacity or because the centers failed to deduct the copayments. A copayment or family fee is the amount the clients or parents are responsible for paying towards their childcare. This amount is established by DHHS and is based on the client's income. The family fee is noted on the service authorization given to both the provider and client. It is the provider's responsibility to collect the family fee or copayment from the client, record the amount collected on the DHHS Billing Document and not charge DHHS for this amount.

DHHS - Division of Public Health Licensure Unit discloses disciplinary/non-disciplinary information regarding licensed child care centers. See the license details including any disciplinary action on **Attachment M** for Wise Kids and **Attachment N** for Kids Ark. According to the Child Care Licensing Notice of Disciplinary Action, Wise Kids was found to be over their license capacity of 90 children from 2002 through 2004. Wise Kids exceeded its license capacity a total of 127 days during that same time.

Year	# of Days Wise Kids Exceeded License Capacity
2002	50
2003	60
2004	17
Total	**127**

The Notice of Disciplinary Action indicated that, according to Gale Henderson, Wise Kids had overbilled and was over license capacity until DHHS contacted the center. Colleen Imlay, the former center director, and Gale Henderson, owner, both acknowledged to DHHS that they were responsible for the supervision of the children billed. As a result of this finding, Wise Kids was placed on disciplinary probation from July 5, 2005, until July 5, 2006. The center was assessed a civil penalty of $5,715.

Supporting Documentation

The APA requested support for the payments made to these providers by DHHS and support for the meals reimbursed through NDE for the period July 2011 through January 2012. This documentation included both the attendance calendars and billing documents from DHHS and the daily time in/out attendance calendars and the Record of Meals and Supplements Served (meal count worksheets) from the NDE for the period tested.

Wise Kids utilizes an automated time-clock system to record the daily attendance of each enrolled child. An example of a monthly attendance calendar can be seen in **Attachment B**. Wise Kids uses these automated attendance calendars to support the number of children in attendance for both DHHS and NDE.

Kids Ark does not have the same automated time-clock system; rather, it manually enters attendance into the monthly attendance calendar. See **Attachment D** for an example of the attendance calendar Kids Ark maintains for the amounts billed to DHHS and **Attachment E** for an example of the attendance calendar Kids Ark maintains for amounts billed to NDE.

Attendance is also recorded on the meal count worksheets supporting the meals served and reimbursed by NDE. An example of the meal count worksheet can be found in **Attachment C**.

Because the child care providers maintain child care calendars for both DHHS and NDE, which reflect the number of children in attendance each day, including times in and times out, the APA expected those child care calendars to be substantially the same records.

However, in a comparison of the attendance calendars provided to the APA by both DHHS and NDE, the APA discovered the data contained in those attendance calendars differed significantly. In order to show the discrepancies between the attendance calendars submitted to DHHS and NDE, the APA tested the December 2011 DHHS and NDE billings submitted by the child care centers. Each child was assigned a number and entered into a spreadsheet comparing the NDE and DHHS attendance calendars for the same time period. The APA has removed all names of the children and their parents or guardians.

APA Summary of Results

The APA set out to verify that the amounts paid by DHHS to Kids Ark and Wise Kids were supported by adequate records of children in attendance and meals provided. DHHS and NDE obtained the records requested from the providers and submitted those records to the APA for our examination. The APA worked with both DHHS and NDE to obtain an accurate understanding of the billing process and documentation required for the amounts paid to the providers. The APA identified the following concerns:

1. DHHS and NDE Attendance Calendar Comparison

As noted previously, both the Kids Ark and Wise Kids centers participate in CACFP through NDE, as well as operate as child care centers through DHHS. Therefore, both centers are required to maintain records for NDE and DHHS alike, documenting the times and dates each child was in attendance at the center. Both sets of records should contain the same attendance information for each child, as the records are required to represent the actual daily attendance of each child.

The APA found that the DHHS and NDE attendance calendars did not agree for 70 of 75 children for Kids Ark and 71 of 126 children at Wise Kids for the month of December 2011. In some cases, the DHHS attendance calendars included more hours than the NDE records and, in other cases, the NDE attendance calendars included more hours than the DHHS records. The table below summarizes the APA's comparison of the DHHS and NDE records. The detailed comparison can be found in **Exhibit A** and **Exhibit B**.

December 2011 Comparison	Wise Kids			Kids Ark		
	Total	DHHS Greater than NDE	NDE Greater than DHHS	Total	DHHS Greater than NDE	NDE Greater than DHHS
Children with Discrepancies	71	60	11	70	60	10
Total Children	126	126	126	75	75	75
Total Net Error (1)	$(10,530.63)	$(10,883.76)	$353.13	$(5,730.91)	$(6,464.67)	$733.76

(1): For each center, the total net error represents potential overpayments to DHHS based on our comparison of the DHHS and NDE attendance calendars. As noted above, in some cases, the hours reported to DHHS exceeded the hours reported to NDE. In other cases, the hours reported to NDE exceeded the hours reported to DHHS. However, the majority of the errors involve the centers reporting more hours to DHHS than to NDE.

If the same error rate occurred each month of the fiscal year, DHHS would have overpaid Wise Kids in excess of $130,000 for fiscal year 2012. Likewise, DHHS would have overpaid Kids Ark more than $77,000 for the same fiscal year. Again, both centers are operated by the same owners, resulting in estimated overpayments in excess of $200,000 for one year to the owners, as follows:

Description	Wise Kids	Kids Ark	Total
December 2011 DHHS Potential Overpayments (Net Error from above)	$ 10,883.76	$ 6,464.67	$ 17,348.43
Months in Fiscal Year	12	12	12
Calculated Potential Overpayments for Fiscal Year 2012	$ 130,605.12	$ 77,576.04	$ 208,181.16

The following are examples in which the attendance calendars provided to DHHS do not match the attendance calendars provided to NDE. In most cases, the billings submitted to DHHS included more hours than the billings to NDE, without adequate documentation to support the additional hours billed.

- For December 2011, Wise Kids billed DHHS and was paid for 21 days for child number 5. See **Exhibit B** for details. As expected, the 21 days billed agreed to the attendance calendar provided by Wise Kids to DHHS in response to the APA's request for records. However, the attendance calendar provided to NDE for child number 5 indicated that this child attended the center for only 7 days in December 2011. The APA has included the December 2011 records for child number 5 in **Attachment A**.

  Based on the records provided to both DHHS and NDE, it appears the child was not in attendance for all of the days that Wise Kids billed to DHHS, resulting in a $525 overpayment for this one child for December 2011.

- Wise Kids provided four separate attendance calendars for child number 35 for December 2011; three were DHHS attendance calendars, and one was the NDE attendance calendar. The APA has included all four attendance calendars for this child as **Attachment B**. The meal count sheets for this child are included as **Attachment C**. The following is a summary of the four attendance calendars submitted:

Agency Record	Date Printed	Time Printed	Total Hours	Total Days	Notes
DHHS	12/30/2011	3:46 PM	24h 30m	12	This appears to be the original attendance record, based on the date printed by Wise Kids. However, it does not agree to the total amount billed to DHHS or NDE. See **page 1 of Attachment B**.
NDE	2/20/2012	10:21 PM	26h 0m	13	This is the attendance record submitted to NDE. It included 1.5 more hours than the original attendance record, shown above. The dates and times on this record match the dates and meals served on the meal count worksheet. See **page 2 of Attachment B**.
DHHS	3/6/2012	2:50 PM	116h 0m	22	This is another attendance record submitted by Wise Kids and does not agree to either the amounts billed to DHHS or the amounts billed to NDE. Significant hours were added to this record. See **page 3 of Attachment B**.
DHHS	3/6/2012	4:19 PM	132h 0m	28	This is the final attendance record submitted by Wise Kids and agrees to the amount billed and paid by DHHS. Significant hours were added to this record, which does not agree to the 26 hours reported to NDE for the same month. See **pages 4 and 5 of Attachment B**.

It appears from the different attendance calendars provided above that Wise Kids may have inflated the days and hours billed to DHHS, since those days and hours do not agree to the hours reported to NDE. Based on these calendars, it appears the child was not in attendance for 9 days and 16 hours that Wise Kids billed to DHHS, resulting in a $351 overpayment for this one child for December 2011.

- Kids Ark billed DHHS for 21 days in December 2011 for child number 11. See **Exhibit A** for details. As expected, the 21 days billed agree to the attendance calendars provided by Kids Ark to DHHS in response to the APA's request for records. See **Attachment D** for the DHHS attendance calendar. However, the attendance calendars and meal count worksheets provided to NDE for child number 11 indicated this child was not in attendance on December 1st, 2nd, 5th, and 12th. Nevertheless, all four of those days were billed to DHHS. See **Attachment E** for the NDE attendance calendars and **Attachment F** for the NDE meal count worksheets.

  In addition, an NFOCUS narrative updated by a DHHS case worker on December 7, 2011, confirmed that child number 11 was not in attendance on December 1st, 2nd, or 5th due to illness. Kids Ark billed DHHS for 10 hours each of these 4 days when other records indicate the child was not in attendance.

  Finally, the records submitted to NDE by Kids Ark did not agree. The attendance calendars submitted to NDE indicated child number 11 attended for full days on December 8 and 9. However, the meal count worksheets submitted to NDE did not have any meals recorded on those two days.

  Based on the records provided to both DHHS and NDE, there are numerous discrepancies in the manual records submitted to both DHHS and NDE by Kids Ark. The NDE attendance

calendars support 16 days and 6.25 hours of care. The DHHS attendance calendars support 21 days of care. Using only the DHHS and NDE attendance calendars and not the meal count worksheets, it appears Kids Ark billed DHHS $156 more than can be supported by the documentation obtained.

Based on the number of discrepancies between the DHHS and NDE attendance calendars shown in **Exhibits A and B**, and the examples included in this finding, it appears these child care centers may have inflated the number of hours and days of services billed to DHHS.

Good internal control requires procedures to ensure amounts paid to providers are based on accurate records. Neither DHHS nor NDE compare the records provided by the child care centers. Without procedures to ensure the attendance calendars maintained for DHHS and NDE agree, there is an increased risk for overpayment of funds.

> We recommend DHHS and NDE thoroughly investigate these findings and discrepancies in billings from Wise Kids and Kids Ark and seek to recover any overpayments found.
>
> In addition, we recommend DHHS and NDE improve the monitoring of all child care providers. Attendance calendars and meal count worksheets should be required to be remitted to the agencies in order for them to be properly reviewed with each billing document. The agencies should consider sharing information obtained from the child care centers or providers in order to properly compare whether hours and services billed to one agency agree to hours and services billed to the other agency.

Agency's Response: DHHS and NDE will work together to research any future ability to compare records as is allowable with federal guidelines.

2. DHHS Billing Document and DHHS Attendance Calendar Comparison

The APA compared the amounts paid from the DHHS billing document to the amounts recorded on the DHHS attendance calendars for every child who received services from either Wise Kids or Kids Ark in December 2011. This comparison noted several instances in which the amounts billed to DHHS did not agree to the amounts recorded on the DHHS attendance calendars, resulting in overpayments to the child care centers.

December 2011	Wise Kids	Kids Ark	Totals
Number of Children for whom DHHS Billing Document Exceeded Attendance Calendar	38	4	42
Total Number of Children	126	75	201
Total Overpayment	$ 2,485	$ 217	$ 2,702
Months in Fiscal Year	12	12	12
Calculated Potential Overpayments for One Year	**$ 29,820**	**$ 2,604**	**$ 32,424**

Note: This table summarizes the instances in which the centers billed more time than what was supported by the attendance calendars. These amounts were then paid by DHHS and are considered overpayments.

The following example illustrates this situation:

- Wise Kids billed DHHS and was paid for 21 days in December 2011 for child number 116. See **Exhibit B** for details. However, the attendance calendars provided by DHHS did not have 21 days of attendance to support the billing for this child. The attendance calendar provided to the APA was printed on December 30, 2011, and included only 10 billable days and 5.25 hours. Therefore, it appears that Wise Kids overbilled DHHS $317 for this child during December 2011. **Attachment G** includes both the DHHS attendance calendar and the DHHS billing document for child number 116.

Conversely, the APA found instances in which the attendance calendars included more time attended than what was billed to DHHS.

December 2011	Wise Kids	Kids Ark	Totals
Number of Children for whom Attendance Calendars Exceeded the DHHS Billing Document	60	5	65
Total Number of Children	126	75	201

Note: This table shows the instances in which the attendance calendars provided included more hours than were billed to DHHS. Dollar amounts were not determined for these situations, because the APA's intent was to ensure the documentation supported the hours billed. In these situations the hours billed were supported. Additionally, there could be valid reasons for more hours to be recorded than billed, such as service authorization limits.

The following examples illustrate this situation:

- DHHS attendance calendars indicated 21 days and 7.5 hours of care for child number 25 during December 2011. Wise Kids initially billed for 21 days of care in December 2011; however, the service authorization for this child's care began December 17, 2011, so DHHS adjusted the billing and paid the center for only 9 days of care.

- DHHS attendance calendars indicated 12 days and 31.25 hours of care for child number 50 during December 2011. Wise Kids billed 9 days and 16.25 hours of care in December 2011. The service authorization was not exceeded, so the APA was unable to determine why the additional hours of care provided were not billed to DHHS.

The following table summarizes the APA's comparison of the DHHS attendance calendars and the DHHS billing documents.

December 2011	Wise Kids	Kids Ark	Totals
Number of Children for whom DHHS Attendance Calendars and Billing Documents Did Not Agree	98	9	107
Total Number of Children	126	75	201

Good internal controls require procedures to ensure amounts billed agree to documentation maintained by the centers to support the services provided. With the large error rate found at Wise Kids, as well as other errors noted with Kids Ark, it is clear that DHHS is not adequately ensuring the billing documents agree to the attendance calendars. Absent adequate procedures to ensure the billing documents agree to the attendance calendars, there is an increased risk for child care centers to overbill DHHS without being detected, resulting in overpayments to the centers.

> We recommend DHHS implement stronger procedures to ensure amounts billed are adequately supported. Not only do we recommend DHHS consider working with NDE to compare attendance calendars and meal count worksheets, as recommended above, but also we recommend DHHS reconsider its policy of no longer requiring the child care centers to submit their attendance calendars to DHHS. When attendance calendars are required to be submitted, DHHS is better able to review the records for discrepancies.

Agency's Response: DHHS has implemented an audit process by which a statistically valid sample of cases is pulled for review. This audit process includes a review of billing documents, calendars and authorization for comparison of information. This process began in April, 2012 and is pending approval from the Administration for Children and Families Office of Child Care.

DHHS will investigate systems that electronically collect time and attendance information to allow for increased monitoring of attendance.

In addition, the Division is developing field and desk audits for results based accountability for all contracts by FY 14.

3. <u>Other Issues</u>

In addition to the above concerns, several other issues identified by the APA also contributed to overpayments being made to Wise Kids and Kids Ark, as described below.

Incorrect Rates Paid

The rates paid by DHHS to its child care providers are established annually in the provider agreement signed by both parties. DHHS' provider agreements with Kids Ark and Wise Kids for the period October 1, 2011, through September 30, 2012, list the following rates for child care:

Child Type	Age Range (Note)	Daily Rate	Hourly Rate
Infant	6 weeks to 18 months	$ 37.50	$ 5.00
Toddler	18 months to 36 months	$ 32.50	$ 5.00
Preschooler	36 months to school-age	$ 31.00	$ 4.50
School-Age	Attends kindergarten and above	$ 31.00	$ 4.50

Note: The age range for each type of child is defined by DHHS Rules and Regulations, specifically Title 392 NAC 1-003.

For all children who received services billed to DHHS by the child care centers in December 2011, the APA verified the daily and hourly rates paid based on the child's date of birth and found the following:

Kids Ark							
Child Number	**Days Paid**	**Rate Paid**	**Total Paid**	**Correct Rate**	**APA Calculated Total**	**Over-payment**	**Notes**
#10	21	$ 32.50	$ 682.50	$ 31.00	$ 651.00	$ 31.50	The child turned three years old (or 36 months) on 7/2/2011 and should have been authorized child care at the preschooler rate of $31.00 instead of the toddler rate of $32.50 for the 21 days billed in December 2011.
#69	21	$ 32.50	$ 682.50	$ 31.00	$ 651.00	$ 31.50	The child turned three years old (or 36 months) on 12/12/2010 and should have been authorized child care at the preschooler rate of $31.00 instead of the toddler rate of $32.50 for the 21 days billed in December 2011.
#88	20	$ 37.50	$ 750.00	$32.50 (for 18 days) $37.50 (for 2 days)	$ 660.00	$ 90.00	The child turned 18 months old on 12/4/2011 and should have been authorized child care at the toddler rate of $32.50 instead of the infant rate of $37.50 for 18 of the 20 days billed in December 2011. The two days billed for 12/1/2011 and 12/2/2011 were correctly paid. (The center also billed some hours for this child. This example is only using the days billed, which explains why this line may not agree to **Exhibit A**.)
			$2,115.00		**$1,962.00**	**$ 153.00**	

Wise Kids							
Child Number	**Days Paid**	**Rate Paid**	**Total Paid**	**Correct Rate**	**APA Calculated Total**	**Over-payment**	**Notes**
#11	35	$37.50 (for 21 days) and $32.50 (for 14 days)	$1,242.50	$ 37.50	$ 787.50	$ 455.00	There were two overlapping service authorizations for this child from 9/13/2011 through 1/10/2012. One service authorization was for infant care and another was for toddler care. The child did not turn 18 months old until January 2012. Wise Kids billed and was paid the full 21 days of infant care and then an additional 14 days of toddler care for the same child. Wise Kids should have only been paid at the infant rate for the 21 days in December 2011. The additional 14 days paid under the toddler authorization resulted in the overpayment. (The center also billed some hours for this child. This example is only using the days billed, which explains why this line may not agree to **Exhibit B**.)

Wise Kids							
Child Number	**Days Paid**	**Rate Paid**	**Total Paid**	**Correct Rate**	**APA Calculated Total**	**Over-payment**	**Notes**
#13	21	$37.50	$ 787.50	$32.50 (for 1 day) $37.50 (for 20 days)	$ 782.50	$ 5.00	The child turned 18 months old on December 29, 2011. Wise Kids should have been paid the toddler rate of $32.50 for one day, December 30th. Instead, all 21 days in December 2011 were paid at the infant rate of $37.50.
#18	21	$32.50	$ 682.50	$ 31.00	$ 651.00	$ 31.50	The child turned three years old (or 36 months) on May 30, 2011. Wise Kids should have been paid at the preschooler rate of $31.00 during December 2011. However, it was paid at the toddler rate of $32.50 for all 21 days billed in December 2011.
#107	21	$32.50	$ 682.50	$ 31.00	$ 651.00	$ 31.50	The child turned three years old (or 36 months) on October 31, 2011. Wise Kids should have been paid at the preschooler rate of $31.00 during December 2011. However, it was paid at the toddler rate of $32.50 for all 21 days billed in December 2011.
#118	21	$37.50	$ 787.50	$ 32.50	$ 682.50	$ 105.00	The child turned 18 months on November 21, 2010. Wise Kids should have been paid the toddler rate of $32.50 for December 2011. However, it was paid at the infant rate of $37.50 for all 21 days billed in December 2011. (The center also billed some hours for this child. This example is only using the days billed, which explains why this line may not agree to **Exhibit B**.)
			$ 4,182.50		**$ 3,554.50**	**$ 628.00**	

During December 2011, the total overpayment made by DHHS to both centers was $781. If similar overpayments were made throughout an entire year, the annual overpayments would be more than $9,000 due to incorrect rates being paid.

Service Authorization Limitations

The APA did not conduct a thorough examination of the service authorization limits during its review of the attendance calendars; nonetheless, instances were found in which the limits provided in the service authorization record were exceeded. Some examples are provided below:

- Child number 5's service authorization provided authorization for part-time hours, not to exceed 30 hours per week, while the parent was attending school, medical appointments and Employment First activities. However, as noted in **Exhibit B**, Wise Kids billed and received payment from DHHS for child number 5 for more than 30 hours per week for every week in December 2011. **Attachment H** includes the attendance calendars for this child.

- The APA also found two instances in which Wise Kids did not follow the stipulations in its provider agreement with DHHS regarding the billing of days or hours. This may have occurred due to the service authorization limits for these children.

  Both children were from the same family and had the same service authorization provisions, which limited the care for child number 103 and child number 126 to 1 day and a total of 180 hours each between December 1, 2011, and January 31, 2012. The service authorizations also limited the services provided to each child to 20 hours per week while their mother was searching for a job. However, the service authorizations did not appear to authorize full days of care for the children. Anything outside the scope of the authorizations should have been paid by the mother.

  According to Wise Kids' provider agreement with DHHS, six or more hours should be billed as a daily rate, and fewer than six hours should be billed as an hourly rate.

  Because the provider agreements require over six hours of service per day to be billed at the daily rate, the hours recorded on the attendance calendar for child number 103 should have been billed to DHHS as 20 days and 1 hour of care. However, instead of billing DHHS for 20 days and 1 hour, Wise Kids billed DHHS and received payment at the hourly rate for 120.75 hours. Likewise, the hours recorded on the attendance calendar for child number 126 should have been billed to DHHS as 21 days and 1 hour of care. Wise Kids also billed DHHS and received payment at the hourly rate for 120.75 hours for child number 126. See **Attachment I** for the attendance calendars for these two children.

  Because of the limited number of days allowed in the service authorizations, it was not possible for Wise Kids to bill more than one day. Therefore, Wise Kids appears to have disregarded the provider agreement and billed DHHS for hours. In addition, as illustrated in **Attachment I**, the attendance calendars indicate the children were at the child care center for 40 to 50 hours per week, which is more than twice the number of hours authorized. All of these hours were billed to and paid by DHHS.

DHHS Inaccurate Billing Adjustments

Throughout this report, the APA has identified instances in which the child care centers overbilled DHHS. However, the APA also found instances in which DHHS caught errors made in billing, but the adjustment calculated by DHHS was not correct. The table below shows that Wise Kids billed 42 days for the same child prior to the DHHS incorrect adjustment.

Child Number 11	Days	Rate	Total	Description
Initial DHHS Billing	21	$ 37.50	$ 787.50	This is the correct billing for 21 days at the infant rate, since the child had not yet reached 18 months of age. This was paid by DHHS.
Second DHHS Billing	21	$ 32.50	$ 682.50	This was a second billing received from the center for 21 days at the toddler rate. It should not have been paid.
DHHS Adjustment to Second Billing	(7)	$ 32.50	$(227.50)	DHHS reduced the second billing from 21 days to 14 days, incorrectly thinking the child had reached the age of 18 months on December 10th.
Second Billing Revised Total	14	$ 32.50	$ 455.00	DHHS paid the center another 14 days at the toddler rate, when the infant rate for the full 21 days had been paid.
DHHS Overpayment	**14**	**$ 32.50**	**$ 455.00**	

There were two separate service authorizations for the same child, who was born on July 10, 2010. The original authorization provided for the infant rate of $37.50 per day for the period September 13, 2011, through January 10, 2012, when the child would have reached the age of 18 months. On December 22, 2011, a second authorization was created to provide for the toddler rate of $32.50 per day; however, the start date for this second authorization was incorrectly entered as January 10, 2011, instead of 2012. This error allowed Wise Kids to bill 21 days in December 2011 at the infant rate of $37.50 per day, in addition to a second billing for 21 days at the toddler rate of $32.50 per day.

DHHS adjusted the second billing received for this child in December 2011 to allow for only 14 days at the toddler rate, incorrectly changing the authorization from the infant rate to the toddler rate on December 10, 2011. The child did not actually reach 18 months of age until January 10, 2012, so the initial billing from Wise Kids was accurate, and the second billing from Wise Kids should not have been paid.

Two Providers Billing for the Same Child and Time Period

The APA also found an instance in which DHHS authorized services for child number 11 with two different providers, Kids Ark and a second child care provider. The following table illustrates the two service authorizations for this child:

Provider	Date of Notice	Beginning Authorization	Ending Authorization	Days	Hours	Description
Kids Ark	5/5/2011	4/19/2011	2/29/2012	270	100	Child care was authorized for Employment First activities, twenty hours per week plus travel time, no more than 25 hours per week.
Second Provider	11/14/2011	10/1/2011	4/30/2012	175	200	Child care assistance was only to be used for employment activity.

Kids Ark billed and was paid for 21 days in December 2011 for this child. DHHS' attendance calendars included from 28 to 50 hours per week, even though a maximum of 25 hours per week was authorized. See **Attachment J**. DHHS' attendance calendars also indicated the child was at the center for either 7 or 10 hours each of the 21 days.

Additionally, the second provider billed DHHS and was paid for 22 days in December 2011 for the same child. The APA did not obtain the attendance calendars for the second provider.

In total, DHHS was billed 43 days for child number 11 in December 2011, which does not seem reasonable based on the service authorizations. Providers bill for a full day when child care is exceeds six hour per day. Because Kids Ark provided either 7 or 10 hours per day, and the second provider would have to provide care for at least 6 hours in order to bill in days, the child would have been receiving child care services for either 13 or 16 hours per day, which appears unreasonable considering the limitations provided in the service authorizations.

Billing for Days the Center was Closed

DHHS attendance calendars for both Wise Kids and Kids Ark included children listed in attendance on days when the centers were closed. The DHHS attendance calendars for Wise Kids noted three children were present on December 26, 2011, a day when the center was closed. Wise Kids billed DHHS and was paid for one child on December 26, 2011, at a rate of $31 per day. See **Attachment K**.

Similarly, the attendance calendars from Kids Ark to DHHS indicated one child was present on a day the center was closed, December 4, 2011, a Sunday. See below.

NEBRASKA HEALTH AND HUMAN SERVICES SYSTEM

Child Care Center Attendance Calendar

Center: Kid's Ark Learning Center Address: 4411 North 61st Street Phone: 457-6558

Prepared by: Date Prepared: JAN 1, 2012 Mo./Year: DEC 2011

Attendance By Days, the 1st through the 15th

Child's Name		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	TOTAL Hours	TOTAL Days
Child Number 53	IN	4:00 PM			4:00 PM	4:00 PM	4:00 PM	4:00 PM	4:00 PM	4:00 PM			4:00 PM	4:00 PM	4:00 PM	4:00 PM		
	OUT	5:30 PM			5:30 PM	5:30 PM	5:30 PM	5:30 PM	5:30 PM	5:30 PM			5:30 PM	5:30 PM	5:30 PM	5:30 PM		
	IN																	
	OUT																	
Total number of hours per day		1:30	0:00	0:00	1:30	1:30	1:30	1:30	1:30	1:30	0:00	0:00	1:30	1:30	1:30	1:30	16:30	0
Transportation Trips																	0	

It appears Kids Ark billed DHHS and was paid for this time, 1.5 hours at $4.50 per hour, or $6.75.

Good internal controls require DHHS procedures to ensure that the correct rates are billed by child care providers, service authorization limits are not exceeded, adjustments are properly calculated, and billings are supported by accurate records. Without proper controls over provider child care service billings, there is a significant risk incorrect amounts will be paid by DHHS.

We recommend DHHS implement procedures to ensure the following:

- The correct rates are billed by all providers.
- Service authorization limits are not exceeded by all providers.
- Adjustments to billings are correctly calculated.
- Providers do not bill for days in which no services were provided.

Additionally, DHHS should consider possible changes to the NFOCUS system to allow for certain edits of information that would reduce the number of overpayments.

DHHS may need to reconsider whether attendance calendars should be submitted in order to properly review and compare the billings to the records.

We also recommend DHHS thoroughly investigate both Wise Kids and Kids Ark and recoup any overpayments billed and received by those providers.

Agency's Response: The On-Base billing system will be upgraded to a newer version that is scheduled to be released in September 2012. The updated version will allow for additional edits that will assist in identifying correct billings prior to submittal of payment. By January 2013, all child care providers will be required to submit their billings through the new system. DHHS is reviewing the NFOCUS system to allow for clearer, more precise authorizations. DHHS will continue to conduct child care case reviews to monitor the authorizations completed by staff.

In addition, the Division is developing field and desk audits for results based accountability for all contracts by FY 14.

4. <u>Overcapacity</u>

DHHS has specific regulations governing the approved capacity of licensed child care centers in Nebraska. As such, the APA examined the capacity levels for both Wise Kids and Kids Ark during the month of December 2011. The maximum capacity for each center during December 2011 was as follows:

	Wise Kids	Kids Ark
Licensed Capacity	90	78

Title 391 NAC 3-002.02 provides that the maximum license capacity of a child care center is determined by the center's available space, equipment, furnishings, the center's staff and the number authorized by the State Fire Marshal or delegated authority. The operating licenses issued by DHHS indicate the maximum capacity, days, and hours of operation. Title 391 NAC 8-009.01 states, "The licensee shall ensure that the center's license capacity is never exceeded."

Using the DHHS attendance calendars, the APA summarized the number of children present each day for each quarter hour or 15 minute interval. During December 2011, the APA found that Wise Kids was over its licensed capacity of 90 children every day during the month, which resulted in a potential overpayment of $6,504. The total number of individuals over capacity was multiplied by the minimum quarter-hour rate charged of $1.13 or $4.50 per hour to determine the overpayment amount. See **Exhibit C**.

Based on the inaccuracy of the records maintained and the different attendance records provided to NDE and DHHS, the APA could not determine with certainty how many children were actually in attendance on any given day. However, the APA summarized the capacity issues during December 2011 based solely on the records provided by Wise Kids to DHHS and noted the following:

- From December 1, 2011, to December 16, 2011, Wise Kids was overcapacity from 3:30 pm to 4:45 pm every day, ranging from 1 to 19 children.
- From December 19, 2011, to December 30, 2011, Wise Kids was overcapacity from 9:15 am to 5:00 pm every day, ranging from 3 to 25 children. During this time, Omaha Public Schools would have been closed for the holidays, and the school-aged children could have attended the child care center all day.

Again, the APA used only the DHHS attendance calendars to summarize this information and did not include or compare the children served from the NDE attendance calendars.

Good internal control requires DHHS procedures to ensure license capacity limitations are met. Without adequate procedures, there is an increased risk of overpayment to child care providers. Additionally, the child care centers are not in compliance with DHHS rules and regulations when attendance exceeds the licensed capacity amounts.

> We recommend DHHS implement or strengthen its procedures to ensure license capacity limitations are not exceeded. Moreover, to ensure the accuracy and completeness of the records, recommend DHHS periodically compare the attendance calendars provided to support its billings with attendance calendars provided to NDE. We also recommend DHHS recoup from these centers any overpayments as a result of these findings.

Agency's Response: DHHS will investigate whether maximum licensed capacity was exceeded.

5. <u>Inaccurate Portrayal of Kids Ark as an LLC</u>

As noted in the background section of this letter, Kids Ark filed its Articles of Organization as a limited liability company on July 21, 2003. However, according to the Secretary of State, as of July 10, 2012, the account status of Kids Ark was inactive for the failure to file its biennial report and pay the appropriate fees in 2007 through July 2012. Therefore, it appears Kids Ark has not been operating as a legal limited liability company within the State of Nebraska since 2007.

The APA noted that, on several occasions, since being designated as inactive by the Secretary of State, Kids Ark has continued to hold itself out to be a limited liability company within the State of Nebraska, as illustrated by some examples in **Attachment L**. The first document was signed by Gale Henderson on September 30, 2011, which noted the name of the child care facility as Kids Ark Learning Center LLC. The second document was a letter sent to DHHS on January 27, 2012, where their letter head clearly noted Kid's Ark Learning Center, L.L.C.

Under the Limited Liability Company Act, which is found at Neb. Rev. Stat. §§ 21-2601 to 21-2654 (Reissue 2007, Cum. Supp. 2010), all limited liability companies are required to file biennial reports and pay the appropriate fees each odd numbered year. Per the Secretary of State's site, "Any Company failing to file the Report and pay the fee by the deadlines stated above will be dissolved by operation of law." Per their failure to file the biennial report back in 2007, Kids Ark Learning Center, as a limited liability company, would have been dissolved at that time. It is unclear why Kids Ark still be holds itself out as a limited liability company when it has not met the requirements of the Limited Liability Company Act.

> DHHS and NDE should inquire of Kids Ark as to its legal basis for claiming limited liability company status. Additionally, the information contained herein will be referred to the Secretary of State and Attorney General for action they deem appropriate.

If you have any questions regarding the above information, please contact our office.

Sincerely,

Signed Original on File

Mike Foley
State Auditor

Enclosures

WISE KIDS DECEMBER 2011 RECORDS – CHILD 5

July 1, 2011 through January 31, 2012

Attendance Detail

Wise Kids
5829 Northampton Blvd
Omaha, NE 68104
(402) 571-2770

4:56 PM
3/6/2012

Child Number 5

Date	In	Out	Daily Total	Verified by
12/01/2011	9:00 AM	6:00 PM	9h 0m	
12/02/2011	9:15 AM	6:30 PM	9h 15m	
12/05/2011	9:15 AM	6:00 PM	8h 45m	Parent/Guardian
12/06/2011	9:15 AM	5:00 PM	7h 45m	
12/07/2011	9:15 AM	5:12 PM	7h 57m	
12/08/2011	9:20 AM	5:12 PM	7h 52m	
12/09/2011	9:23 AM	5:30 PM	8h 7m	
12/12/2011	9:21 AM	4:31 PM	7h 10m	Parent/Guardian
12/13/2011	9:45 AM	5:12 PM	7h 27m	
12/14/2011	9:27 AM	5:00 PM	7h 33m	Parent/Guardian
12/15/2011	9:15 AM	5:19 PM	8h 4m	Parent/Guardian
12/16/2011	8:45 AM	5:12 PM		

Page 1

The days not verified were billed to DHHS but do not agree to the NDE attendance calendar and meal count worksheets shown on pages 2 and 3. These represent days the child did not appear to be in attendance but were billed to DHHS.

Child Number 5

Date	In	Out	Daily Total	Verified by
12/16/2011			8h 27m	
12/19/2011	8:43 AM	5:43 PM	9h 0m	Parent/Guardian
12/20/2011	9:30 AM	5:19 PM	7h 49m	Parent/Guardian
12/21/2011	9:56 AM	5:45 PM	7h 49m	
12/22/2011	8:12 AM	4:45 PM	8h 33m	
12/23/2011	7:50 AM	5:42 PM	9h 52m	Parent/Guardian
12/27/2011	8:54 AM	5:23 PM	8h 29m	
12/28/2011	8:00 AM	6:00 PM	10h 0m	
12/29/2011	8:45 AM	5:45 PM	9h 0m	
12/30/2011	9:12 AM	4:35 PM	7h 23m	

Total Hours: 175h 17m
Total Days: 21

Verification Signature:
Title:

This is the attendance calendar provided to support the DHHS billing. As noted above, the record was printed by the child care center almost a month after the records were requested by the APA. Only the 7 of the 21 days billed to DHHS were verified by the parent/guardian. Of those 7 days, 6 were also the days that were included in the meal count worksheets – see page 3. The remaining 14 days do not agree to the records submitted to NDE and it appears the child was not in attendance those days, resulting in an overbilling to DHHS.

3:25 PM
2/20/2012

Attendance Detail
Wise Kids
5829 Northampton Blvd
Omaha, NE 68104
(402) 571-2770

Child Number 5

12/05/2011
In 9:15 AM — Verified by Parent/Guardian
Out 6:00 PM
Daily Total: 8h 45m

12/12/2011
In 9:21 AM — Verified by Parent/Guardian
Out 4:31 PM — Verified by
Daily Total: 7h 10m

12/14/2011
In 9:27 AM — Verified by Parent/Guardian
Out 5:00 PM — Verified by
Daily Total: 7h 33m

12/15/2011
In 9:15 AM — Verified by Parent/Guardian
Out 5:19 PM — Verified by
Daily Total: 8h 4m

12/19/2011
In 8:43 AM — Verified by Parent/Guardian
Out 5:43 PM — Verified by
Daily Total: 9h 0m

12/20/2011
In 9:30 AM — Verified by Parent/Guardian
Out 5:19 PM — Verified by
Daily Total: 7h 49m

12/23/2011
In 7:50 AM — Verified by Parent/Guardian
Out 5:42 PM — Verified by
Daily Total: 9h 52m

Total Hours: 58h 13m
Total Days: 7
Verification Signature: _____
Title:
Total Children: 1
Total Child-Hours: 58h 13m
Total Child-Days: 7

This is the attendance calendar provided to support the December 2011 billing to NDE. The dates on this attendance calendar agree to the dates circled in red on the previous page. The dates of attendance on this calendar also agree to the meal count worksheets provided on the next page, except for December 12, 2011, in which the center did not indicate meals were provided.

WISE KIDS DECEMBER 2011 RECORDS – CHILD 5

July 1, 2011 through January 31, 2012

Weekly Attendance & Meal Count Worksheet

Wise Kids Inc. (4) — Week Of: 12/1/11-12/4/11 (Mon 11/28-Sun 12/4) — Sponsor: Lifechangers Academy (402) 551-1250

The days highlighted in yellow represent days in which the NDE attendance calendar (page 2) and this meal count worksheets do not indicate child number 5 was in attendance. However, Wise Kids billed DHHS for those days. December 12 is highlighted in blue as the NDE attendance calendar (page 2) indicated the child was in attendance, but the child was not recorded as being served meals.

	AGE	NBR	12/01/2011 THURSDAY	12/02/2011 FRIDAY
1	0y 8m	26		
2	0y 8m	58		
3	0y 10m	72		
4	0y 10m	104		
5	1y 3m	71		
6	0y 4m	123	Child Number 5	
7	1y 3m	122		

Weekly Attendance & Meal Count Worksheet

Wise Kids Inc. (4) — Week Of: 12/5/2011 - 12/9/2011 — Sponsor: Lifechangers Academy (402) 551-1250 — (402) 571-2770

CLASSROOM #: inf

	AGE	NBR	CHILD NAME	12/05/2011 MONDAY	12/06/2011 TUESDAY	12/07/2011 WEDNESDAY	12/08/2011 THURSDAY	12/09/2011 FRIDAY
1	0y 8m	26						
2	0y 8m	58						
3	0y 11m	104						
4	1y 0m	71						
5	0y 8m	123	Child Number 5					
6	1y 4m	122						

Weekly Attendance & Meal Count Worksheet

Wise Kids Inc. (4) — Week Of: 12/12/2011 - 12/16/2011 — Sponsor: Lifechangers Academy (402) 551-1250 — (402) 571-2770

CLASSROOM #: inf

	AGE	NBR	CHILD NAME	12/12/2011 MONDAY	12/13/2011 TUESDAY	12/14/2011 WEDNESDAY	12/15/2011 THURSDAY	12/16/2011 FRIDAY
1	0y 8m	26						
2	0y 8m	58						
3	0y 11m	104						
4	1y 0m	71						
5	0y 8m	123	Child Number 5					
6	1y 4m	122						

Weekly Attendance & Meal Count Worksheet

Wise Kids Inc. (4) — Week Of: 12/19/2011 - 12/23/2011 — Sponsor: Lifechangers Academy (402) 551-1250 — (402) 571-2770

CLASSROOM #: inf

	AGE	NBR	CHILD NAME	12/19/2011 MONDAY	12/20/2011 TUESDAY	12/21/2011 WEDNESDAY	12/22/2011 THURSDAY	12/23/2011 FRIDAY
1	0y 8m	26						
2	0y 8m	58						
3	0y 11m	104						
4	1y 0m	71						
5	0y 8m	123	Child Number 5					
6	1y 4m	122						

Weekly Attendance & Meal Count Worksheet

Wise Kids Inc. (4) — Week Of: 12/26/11-12/31/11 (Mon 12/26-Sun 1/1) — Sponsor: Lifechangers Academy (402) 551-1250 — (402) 571-2770

CLASSROOM #: inf

	AGE	NBR	12/26/2011 MONDAY	12/27/2011 TUESDAY	12/28/2011 WEDNESDAY	12/29/2011 THURSDAY	12/30/2011 FRIDAY
1	0y 8m	26					
2	0y 8m	58					
3	0y 11m	104					
4	1y 0m	71					
5	0y 8m	123	Child Number 5				
6	1y 4m	122					

Child Care Center closed

WISE KIDS DECEMBER 2011 ATTENDANCE CALENDAR – CHILD 35

July 1, 2011 through January 31, 2012

35

42

Attendance Detail
Wise Kids
5829 Northampton Blvd
Omaha, NE 68104
(402) 571-2770

3:46 PM
12/30/2011

Child Number 35

12/01/2011
In 7:00 AM
Out 9:00 AM
In 3:30 PM
Out 5:00 PM
Daily Total: 3h 30m

12/02/2011
In 7:00 AM
Out 9:00 AM
In 3:30 PM
Out 5:00 PM
Daily Total: 3h 30m

12/06/2011
In 7:00 AM
Out 9:00 AM
In 3:30 PM
Out 5:00 PM
Daily Total: 3h 30m

12/08/2011
In 7:00 AM
Out 9:00 AM
In 3:30 PM
Out 5:00 PM
Daily Total: 3h 30m

12/09/2011
In 7:00 AM
Out 9:00 AM
In 3:30 PM
Out 5:00 PM
Daily Total: 3h 30m

12/12/2011
In 7:00 AM
Out 9:00 AM
In 3:30 PM
Out 5:00 PM
Daily Total: 3h 30m

12/15/2011
In 7:00 AM
Out 9:00 AM
In 3:30 PM
Out 5:00 PM
In 3:30 PM
Daily Total: 3h 30m

Total Hours: 24h 30m
Total Days: 12
Verification Signature:
Title:
Total Children: 1
Total Child-Hours: 24h 30m
Total Child-Days: 12

Page 1

This attendance calendar was provided to the APA by DHHS and was printed by the center at the end of the month tested.

The APA was unable to determine why the timekeeping system recorded 12 total days attended, when only 7 days were shown as attended. Title 392 NAC 4-003.02 states, "Care for 6 or more hours must be billed by the day." Additionally, Section IV (Other) of the provider agreement between DHHS and Wise Kids states, "SIX OR MORE HOURS WILL BE BILLED AS A DAILY RATE AND LESS THAN SIX HOURS WILL BE BILLED AS A[N] HOURLY RATE." According to this attendance calendar, 24.5 hours should have been billed at the hourly rate of $4.50 per hour. However, Wise Kids actually billed DHHS 9 days and 42 hours for child number 35 for December 2011. See **Exhibit B** for details. See the next page for additional information.

WISE KIDS DECEMBER 2011 ATTENDANCE CALENDAR – CHILD 35

July 1, 2011 through January 31, 2012

Attendance Detail
Wise Kids
5829 Northampton Blvd
Omaha, NE 68104
(402) 571-2770

10:21 PM
3/20/2012

Child Number 35

12/01/2011
In 7:00 AM
Out 9:00 AM
In 3:30 PM
Out 5:00 PM
Daily Total: 5h 30m

12/02/2011
In 7:00 AM
Out 9:00 AM
In 3:30 PM
Out 5:00 PM
Daily Total: 5h 30m

12/06/2011
In 7:00 AM
Out 9:00 AM
In 3:30 PM
Out 5:00 PM
Daily Total: 5h 30m

12/08/2011
In 7:00 AM
Out 9:00 AM
In 3:30 PM
Out 5:00 PM
Daily Total: 5h 30m

12/09/2011
In 7:00 AM
Out 9:00 AM
In 3:30 PM
Out 5:00 PM
Daily Total: 5h 30m

12/12/2011
In 7:00 AM
Out 9:00 AM
In 3:30 PM
Out 5:00 PM
Daily Total: 5h 30m

12/15/2011
In 7:00 AM
Out 9:00 AM
In 3:30 PM
Out 5:00 PM
In 3:30 PM
Daily Total: 3h 30m

12/16/2011
In 3:30 PM
Out 5:00 PM
Daily Total: 1h 30m

Total Hours: 28h 0m
Total Days: 13
Verification Signature: _____
Title:

Page 1

This attendance calendar was provided to the APA by NDE and was printed by the center in February 2012. Compared to the initial attendance calendar provided to DHHS on the previous page, this attendance calendar included an additional 1.5 hours of care on December 16th. The information in this attendance calendar also agrees to the meal count worksheets included for this child in **Attachment C**.

WISE KIDS DECEMBER 2011 ATTENDANCE CALENDAR – CHILD 35

July 1, 2011 through January 31, 2012

35

Child Number 35

12/01/2011
In 7:00 AM
Out 9:00 AM
In 3:30 PM
Out 5:00 PM
Daily Total: 3h 30m

12/02/2011
In 7:00 AM
Out 9:00 AM
In 3:30 PM
Out 5:00 PM
Daily Total: 3h 30m

12/06/2011
In 7:00 AM
Out 9:00 AM
In 3:30 PM
Out 5:00 PM
Daily Total: 3h 30m

12/08/2011
In 7:00 AM
Out 9:00 AM
In 3:30 PM
Out 5:00 PM
Daily Total: 3h 30m

12/09/2011
In 7:00 AM
Out 9:00 AM
In 3:30 PM
Out 5:00 PM
Daily Total: 3h 30m

12/12/2011
In 7:00 AM
Out 9:00 AM
In 3:30 PM
Out 5:00 PM
Daily Total: 3h 30m

12/15/2011
In 7:00 AM
Out 9:00 AM
In 3:30 PM
Out 5:00 PM
In 3:30 PM
Daily Total: 3h 30m

12/16/2011
In 3:30 PM
Out 5:00 PM
Daily Total: 1h 30m

12/19/2011
In 7:00 AM
Out 5:00 PM
Daily Total: 10h 0m

Page 1

Attendance Detail
Wise Kids
5829 Northampton Blvd
Omaha, NE 68104
(402) 571-2770

12/20/2011
In 7:00 AM
Out 5:00 PM
Daily Total: 10h 0m

12/21/2011
In 7:00 AM
Out 5:00 PM
Daily Total: 10h 0m

12/22/2011
In 7:00 AM
Out 5:00 PM
Daily Total: 10h 0m

12/23/2011
In 7:00 AM
Out 5:00 PM
Daily Total: 10h 0m

12/27/2011
In 7:00 AM
Out 5:00 PM
Daily Total: 10h 0m

12/28/2011
In 7:00 AM
Out 5:00 PM
Daily Total: 10h 0m

12/29/2011
In 7:00 AM
Out 5:00 PM
Daily Total: 10h 0m

12/30/2011
In 7:00 AM
Out 5:00 PM
Daily Total: 10h 0m

Total Hours: 110h 0m
Total Days: 22
Verification Signature: _____
Title:

43

2:50 PM
3/6/2012

This appears to be the second attendance calendar submitted to DHHS for child number 35 for December 2011. This record was printed on March 6, 2012, or almost one month after the APA initially requested the attendance records.

This attendance calendar included additional days that were not initially submitted to DHHS or NDE. December 1 through December 16 on this calendar agreed to the calendar submitted to NDE. December 19 through December 30 were added after the initial record was printed. Omaha Public Schools was not in session on those days, and it does not appear child number 35 was in attendance, since no meals were recorded as served to that child on these additional days. See **Attachment C** for the meal count worksheets for this child. These additional 9 days on this calendar are the days that were overbilled by the provider and paid by DHHS.

WISE KIDS DECEMBER 2011 ATTENDANCE CALENDAR – CHILD 35

July 1, 2011 through January 31, 2012

35

Child Number 35

Attendance Detail
Wise Kids
5829 Northampton Blvd
Omaha, NE 68104
(402) 571-2770

12/01/2011
In 7:00 AM
Out 9:00 AM
In 3:30 PM
Out 5:00 PM
Daily Total: 3h 30m

12/02/2011
In 7:00 AM
Out 9:00 AM
In 3:30 PM
Out 5:00 PM
Daily Total: 3h 30m

12/05/2011
In 7:00 AM
Out 9:00 AM
In 3:30 PM
Out 5:00 PM
Daily Total: 3h 30m

12/06/2011
In 7:00 AM
Out 9:00 AM
In 3:30 PM
Out 5:00 PM
Daily Total: 3h 30m

12/07/2011
In 7:00 AM
Out 9:00 AM
In 3:30 PM
Out 5:00 PM
Daily Total: 3h 30m

12/08/2011
In 7:00 AM
Out 9:00 AM
In 3:30 PM
Out 5:00 PM
Daily Total: 3h 30m

12/09/2011
In 7:00 AM
Out 9:00 AM
In 3:30 PM
Out 5:00 PM
Daily Total: 3h 30m

12/12/2011
In 7:00 AM
Out 9:00 AM
In 3:30 PM
Out 5:00 PM
Daily Total: 3h 30m

12/13/2011
In 7:00 AM
Out 9:00 AM
In 3:30 PM

Page 1

12/13/2011
Out 5:00 PM
Daily Total: 3h 30m

12/14/2011
In 7:00 AM
Out 9:00 AM
In 3:30 PM
Out 5:00 PM
Daily Total: 3h 30m

12/15/2011
In 7:00 AM
Out 9:00 AM
In 3:30 PM
Out 5:00 PM
In 3:30 PM
Daily Total: 3h 30m

12/16/2011
In 7:00 AM
Out 9:00 AM
In 3:30 PM
Out 5:00 PM
Daily Total: 3h 30m

12/19/2011
In 7:00 AM
Out 5:00 PM
Daily Total: 10h 0m

12/20/2011
In 7:00 AM
Out 5:00 PM
Daily Total: 10h 0m

12/21/2011
In 7:00 AM
Out 5:00 PM
Daily Total: 10h 0m

12/22/2011
In 7:00 AM
Out 5:00 PM
Daily Total: 10h 0m

12/23/2011
In 7:00 AM
Out 5:00 PM
Daily Total: 10h 0m

12/27/2011
In 7:00 AM
Out 5:00 PM
Daily Total: 10h 0m

12/28/2011
In 7:00 AM
Out 5:00 PM

40

4:19 PM
3/6/2012

And finally, a third attendance calendar for child number 35 for December 2011 submitted to DHHS.

This attendance calendar added the additional 16 hours for child number 35 in December 2011. DHHS paid a total of 42 hours and 9 days to the provider for the care of child number 35 during December 2011. Only 26 hours were reported to NDE, as documented on the attendance calendar included on page 2. It appears that the calendars submitted to NDE, along with the meal count spreadsheets accurately support the payment of 26 hours of care. The additional 9 days and 16 hours billed and paid are not properly supported.

WISE KIDS DECEMBER 2011 ATTENDANCE CALENDAR – CHILD 35

July 1, 2011 through January 31, 2012

35

4

Attendance Detail
Wise Kids
5829 Northampton Blvd
Omaha, NE 68104
(402) 571-2770

4:19 PM
3/5/2012

Child Number 35

12/28/2011
Daily Total: 10h 0m

12/29/2011
In 7:00 AM
Out 5:00 PM
Daily Total: 10h 0m

12/30/2011
In 7:00 AM
Out 5:00 PM
Daily Total: 10h 0m

Total Hours: 132h 0m
Total Days: 28
Verification Signature: _____
Title:
Total Children: 1
Total Child-Hours: 132h 0m
Total Child-Days: 28

Page 2

WISE KIDS AND KIDS ARK CHILD CARE CENTERS

Attachment C

WISE KIDS DECEMBER 2011 MEAL COUNTY WORKSHEETS – CHILD 35

July 1, 2011 through January 31, 2012

Weekly Attendance & Meal Count Worksheet

Week Of: 12/1/11-12/4/11 (Mon 11/28-Sun 12/4)

Wise Kids Inc. (4)

(402) 571-2770

Sponsor: Lifechangers Academy

(402) 551-1250

CLASSROOM #: SA

	AGE	NBR	CHILD NAME	12/01/2011 THURSDAY AM	B		L	P	D		12/02/2011 FRIDAY AM	B		L	P	D	
1	6y 3m	9				-				-			-				-
2	7y 4m	6				-				-			-				-
3	6y 8m	8				-				-			-				-
4	7y 6m	12		X	X	-		X	X	-	X	X	-		X	X	-
5	10y 1m	11		X	X	-		X	X	-	X	X	-		X	X	-
6	6y 11m	179		X	X	-				-	X		-		X	X	-
7	11y 11m	14		X		-		X		-	X		-		X	X	-
8	6y 6m	21				-				-			-				-
9	8y 6m	20				-				-			-				-
10	6y 7m	24				-				-			-				-
11	11y 5m	180	Child Number 35	X	X	-		X		-	X	X	-		X		-
12	10y 0m	27		X	X	-		X	X	-	X	X	-		X	X	-
13	7y 3m	28		X	X	-		X	X	-	X	X	-		X	X	-
14	10y 6m	33		X		-		X	X	-	X	X	-		X		-
15	8y 1m	41		X	X	-		X		-	X	X	-		X	X	-
16	7y 5m	44				-		X	X	-			-		X	X	-
17	6y 8m	64				-				-	X		-		X	X	-
18	7y 10m	59				-				-			-		X	X	-
19	11y 2m	40		X	X	-		X	X	-	X	X	-		X	X	-
20	8y 6m	17		X	X	-		X	X	-	X	X	-		X	X	-
21	7y 1m	89		X	X	-		X	X	-	X		-		X	X	-
22	6y 8m	87				-				-			-		X	X	-

* Special Diet

Page 1 Totals:

CXFORMID1008

58609

I certify that the information on this form is true and correct to the best of my knowledge and that I will claim reimbursement only for eligible meals served to eligible participants. I understand that misrepresentation may result in prosecution under applicable state or federal statutes.

Mark only an "X" within the lines! This may be read by a machine.

Teacher: _____ Date: _____

Page 7 of 11

Child number 35 was recorded as in attendance on December 1 and 2 and also was recorded as being served breakfast and a PM snack both days. This form was provided by NDE.

WISE KIDS AND KIDS ARK CHILD CARE CENTERS

Attachment C

WISE KIDS DECEMBER 2011 MEAL COUNTY WORKSHEETS – CHILD 35

July 1, 2011 through January 31, 2012

Weekly Attendance & Meal Count Worksheet

Week Of: 12/5/2011 - 12/9/2011

Wise Kids Inc. (4)

(402) 571-2770

Sponsor: Lifechangers Academy

(402) 551-1250

CLASSROOM #: SA

	AGE	NBR	CHILD NAME	12/05/2011 MONDAY							12/06/2011 TUESDAY							12/07/2011 WEDNESDAY							12/08/2011 THURSDAY							12/09/2011 FRIDAY						
				AM	B		L	P	D		AM	B		L	P	D		AM	B		L	P	D		AM	B		L	P	D		AM	B		L	P	D	
1	8y 3m	9				-				-			-				-			-				-			-				-			-				-
2	7y 5m	6				-				-			-				-			-				-			-				-			-				-
3	8y 8m	8				-				-			-				-			-				-			-				-			-				-
4	7y 8m	12		X	X	-		X	X	-	X	X	-		X	X	-	X	X	-		X	X	-	X	X	-		X	X	-	X		-		X	X	-
5	10y 1m	11		X	X	-		X	X	-	X	X	-		X	X	-	X	V	-		X	X	-	X	X	-		X	X	-	X		-		X	X	-
6	7y 8m	179		X		-		X	X	-	X		-		X	X	-	X		-		X	X	-	X		-		X	X	-	X	X	-		X		-
7	11y 11m	14				-				-			-				-			-				-			-				-			-				-
8	6y 8m	21				-				-			-				-			-				-			-				-			-				-
9	8y 8m	20				-				-			-				-			-				-			-				-			-				-
10	6y 7m	24				-				-			-				-			-				-			-				-			-				-
11	11y 6m	180	Child Number 35			-				-	X	X	-		X		-			-				-	X	X	-		X		-	X	X	-		X		-
12	10y 1m	27		X		-		X	X	-	X	X	-		X	X	-	X	X	-		X	X	-	X	X	-		X	X	-	X	X	-		X	X	-
13	7y 8m	28		X		-		X	X	-	X	X	-		X	X	-	X	X	-		X	X	-	X	X	-		X	X	-	X	X	-		X	X	-
14	10y 6m	33		X	X	-		X	X	-	X	X	-		X	X	-	X	X	-		X	X	-	X	X	-		X	X	-	X	X	-		X	X	-
15	9y 1m	41		X	X	-		X	X	-	X	X	-		X	X	-	X	X	-		X	X	-	X	X	-		X	X	-	X	X	-		X	X	-
16	7y 8m	44		X		-		X	X	-	X		-		X	X	-	X		-		X	X	-	X		-		X	X	-	X		-		X	X	-
17	6y 8m	64				-				-	X		-		X		-	X		-		X		-			-				-			-				-
18	7y 10m	59		X		-		X	X	-	X	X	-		X	X	-	X		-		X	X	-			-				-			-				-
19	6y 7m	82		X	X	-		X		-	X	X	-		X		-	X	X	-		X		-	X	X	-		X		-	X	X	-		X		-
20	11y 2m	40		X	X	-		X	X	-	X	X	-		X	X	-	X	X	-		X	X	-	X	X	-		X	X	-	X	X	-		X	X	-
21	8y 7m	17		X	X	-		X	X	-	X	X	-		X	X	-	X	X	-		X	X	-	X	X	-		X	X	-	X	X	-		X	X	-
22	7y 8m	89		X	X	-		X	X	-	X	X	-		X	X	-	X	X	-		X	X	-	X	X	-		X	X	-	X	X	-		X	X	-
	* Special Diet		Page 1 Totals:																																			

CXFORMID1008
58609

I certify that the information on this form is true and correct to the best of my knowledge and that I will claim reimbursement only for eligible meals served to eligible participants. I understand that misrepresentation may result in prosecution under applicable state or federal statutes.

Mark only an "X" within the Bubble. This may be read by a machine.

Page 7 of 11

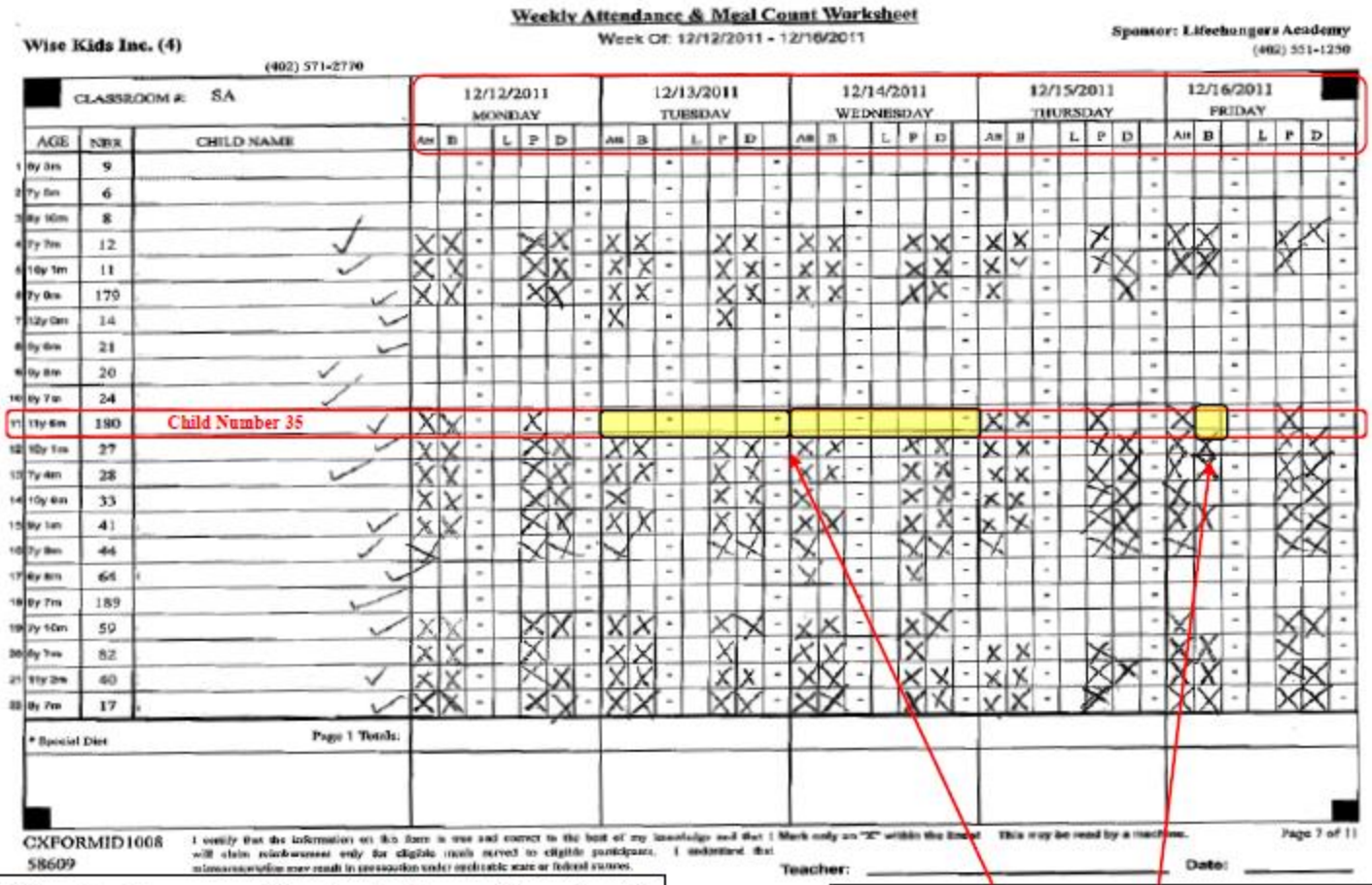
Teacher: _____ Date: _____

Child number 35 was recorded as in attendance on December 6, 8, and 9 and also was recorded as being served breakfast and a PM snack each of those days.

This meal count worksheet submitted to NDE does not show child number 35 in attendance or receiving meals on December 5 or December 7.

WISE KIDS DECEMBER 2011 MEAL COUNTY WORKSHEETS – CHILD 35

July 1, 2011 through January 31, 2012



Weekly Attendance & Meal Count Worksheet

Week Of: 12/12/2011 - 12/16/2011

Wise Kids Inc. (4)

(402) 571-2770

Sponsor: Lifechangers Academy

(402) 551-1250

CLASSROOM #: SA

	AGE	NBR	CHILD NAME	12/12/2011 MONDAY							12/13/2011 TUESDAY							12/14/2011 WEDNESDAY							12/15/2011 THURSDAY							12/16/2011 FRIDAY						
				AM	B		L	P	D		AM	B		L	P	D		AM	B		L	P	D		AM	B		L	P	D		AM	B		L	P	D	
1	8y 3m	9				-				-			-				-			-				-			-				-			-				-
2	7y 5m	6				-				-			-				-			-				-			-				-			-				-
3	8y 10m	8				-				-			-				-			-				-			-				-			-				-
4	7y 7m	12	✓	X	X	-		X	X	-	X	X	-		X	X	-	X	X	-		X	X	-	X	X	-		X		-	X	X	-		X	X	-
5	10y 1m	11	✓	X	X	-		X	X	-	X	X	-		X	X	-	X	X	-		X	X	-	X	✓	-		X	X	-	X	X	-		X		-
6	7y 0m	170	✓	X	X	-		X	X	-	X	X	-		X	X	-	X	X	-		X	X	-	X		-			X	-			-				-
7	12y 0m	14	✓			-				-	X		-		X		-			-				-			-				-			-				-
8	8y 6m	21	✓			-				-			-				-			-				-			-				-			-				-
9	8y 8m	20	✓			-				-			-				-			-				-			-				-			-				-
10	8y 7m	24	✓			-				-			-				-			-				-			-				-			-				-
11	11y 6m	180	Child Number 35 ✓	X	X	-		X		-			-				-			-				-	X	X	-		X		-	X		-		X		-
12	10y 1m	27	✓	X	X	-		X	X	-	X	X	-		X	X	-	X	X	-		X	X	-	X	X	-		X	X	-	X	X	-		X	X	-
13	7y 4m	28	✓	X	X	-		X	X	-	X	X	-		X	X	-	X	X	-		X	X	-	X	X	-		X	X	-	X	X	-		X	X	-
14	10y 6m	33		X	X	-		X	X	-	X		-		X	X	-	X		-		X	X	-	X	X	-		X	X	-	X		-		X	X	-
15	8y 1m	41	✓	X	X	-		X	X	-	X	X	-		X	X	-	X	X	-		X	X	-	X	X	-		X	X	-	X	X	-		X	X	-
16	7y 8m	44	✓	X		-		X	X	-	X		-		X	X	-	X		-		X	X	-	X		-		X	X	-	X		-		X	X	-
17	8y 8m	65	✓			-				-			-				-	X		-		X		-			-				-			-				-
18	8y 7m	189	✓			-				-			-				-			-				-			-				-			-				-
19	7y 10m	59	✓	X	X	-		X	X	-	X	X	-		X	X	-	X	X	-		X	X	-			-				-	X		-		X	X	-
20	8y 7m	82		X	X	-		X		-	X	X	-		X		-	X	X	-		X		-	X	X	-		X		-	X	X	-		X		-
21	11y 2m	40	✓	X	X	-		X	X	-	X	X	-		X	X	-	X	X	-		X	X	-	X	X	-		X	X	-	X	X	-		X	X	-
22	8y 7m	17	✓	X	X	-		X	X	-	X	X	-		X	X	-	X	X	-		X	X	-	X	X	-		X		-	X	X	-		X	X	-
	* Special Diet		Page 1 Totals:																																			

CXFORMID1008
58609

I certify that the information on this form is true and correct to the best of my knowledge and that I will claim reimbursement only for eligible meals served to eligible participants. I understand that misrepresentation may result in prosecution under applicable state or federal statutes.

Mark only an "X" within the bubble. This may be read by a machine.

Page 7 of 11

Teacher: _____ Date: _____

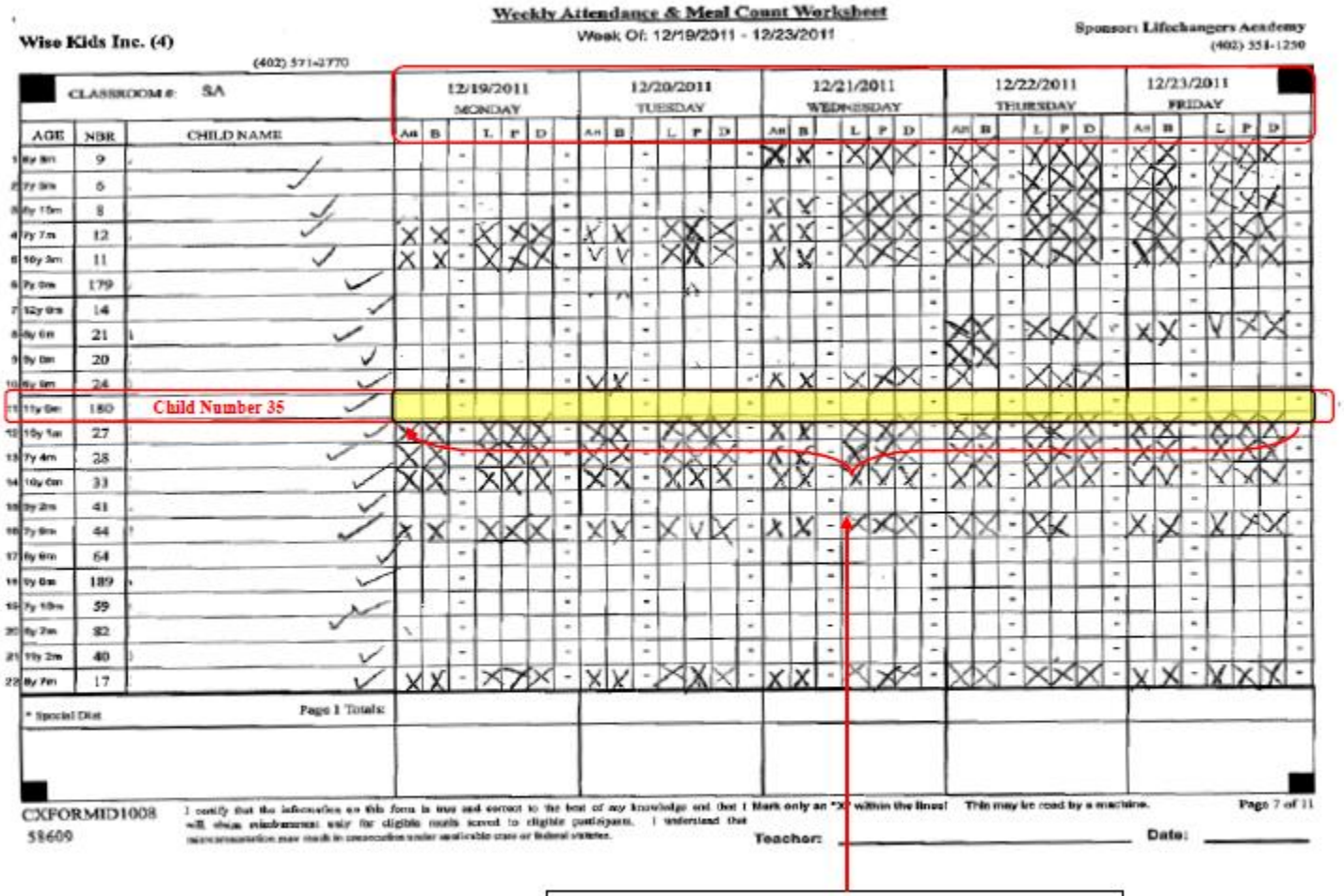
Child number 35 was recorded as in attendance on December 12, 15 and 16 and also was recorded as being served breakfast and a PM snack on December 12 and 15. The child was not served breakfast on December 16.

This meal count worksheet submitted to NDE does not show child number 35 in attendance or receiving meals on December 13 or 14, nor was the child served breakfast on December 16, making it likely the child did not attend that morning.

Attachment C

WISE KIDS DECEMBER 2011 MEAL COUNTY WORKSHEETS – CHILD 35

July 1, 2011 through January 31, 2012



Weekly Attendance & Meal Count Worksheet

Week Of: 12/19/2011 - 12/23/2011

Wise Kids Inc. (4)

(402) 571-2770

Sponsor: Lifechangers Academy (402) 551-1250

CLASSROOM #: SA

	AGE	NBR	CHILD NAME	12/19/2011 MONDAY	12/20/2011 TUESDAY	12/21/2011 WEDNESDAY	12/22/2011 THURSDAY	12/23/2011 FRIDAY
1	8y 8m	9						
2	7y 9m	6						
3	8y 10m	8						
4	7y 7m	12						
5	10y 3m	11						
6	7y 0m	179						
7	12y 0m	14						
8	8y 6m	21						
9	8y 0m	20						
10	8y 8m	24						
11	11y 0m	180	Child Number 35					
12	10y 1m	27						
13	7y 4m	28						
14	10y 0m	33						
15	8y 2m	41						
16	7y 9m	44						
17	8y 6m	64						
18	9y 0m	189						
19	7y 10m	59						
20	8y 2m	82						
21	11y 2m	40						
22	8y 7m	17						

* Special Diet

Page 1 Totals:

CXFORMID1008

58600

I certify that the information on this form is true and correct to the best of my knowledge and that I will claim reimbursement only for eligible meals served to eligible participants. I understand that misrepresentation may result in prosecution under applicable state or federal statutes.

Mark only an "X" within the lines! This may be read by a machine.

Teacher: _____ Date: _____

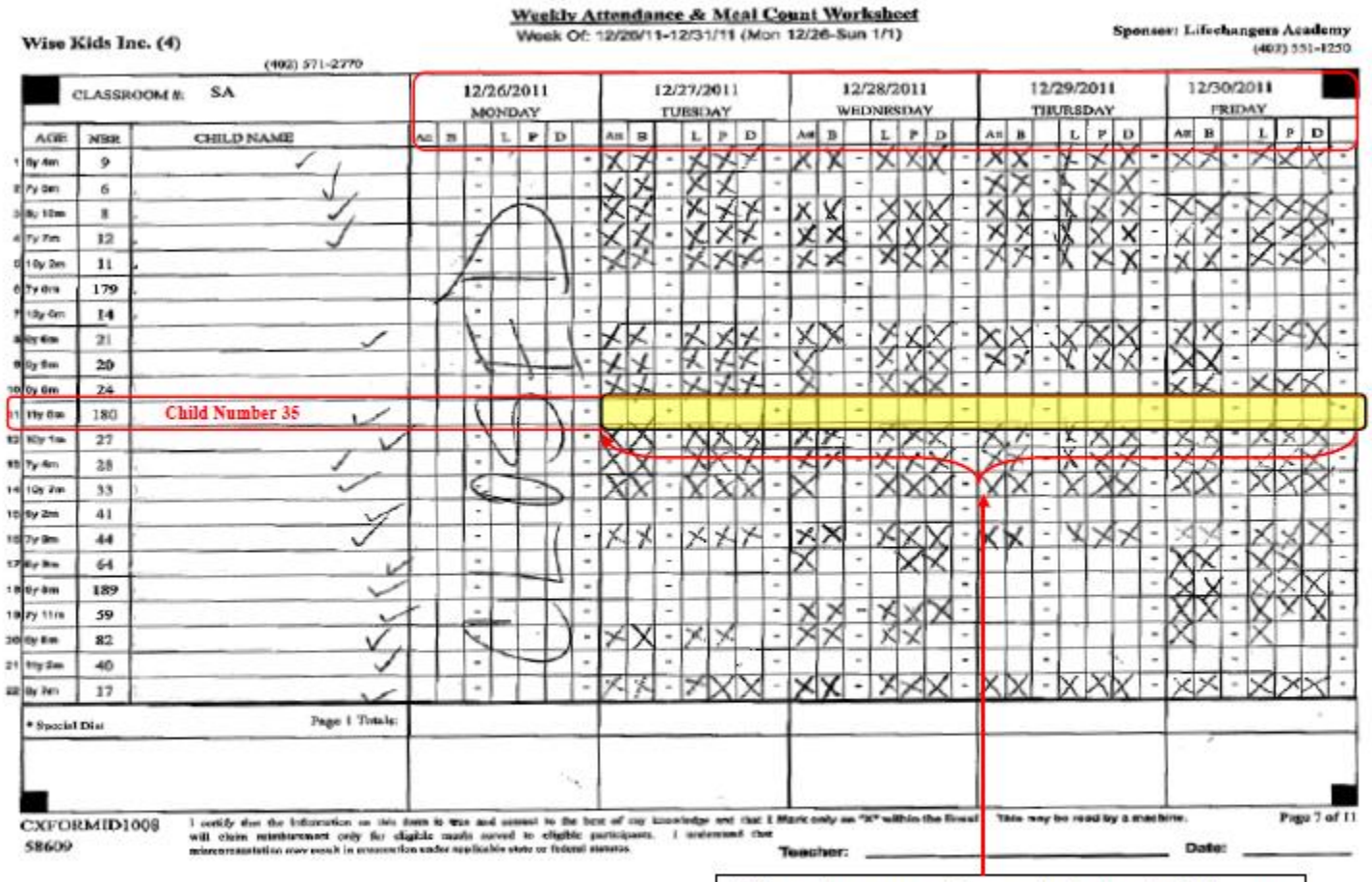
Page 7 of 11

This meal count worksheet submitted to NDE does not show child number 35 in attendance or receiving meals December 19 through December 23.

Attachment C

WISE KIDS DECEMBER 2011 MEAL COUNTY WORKSHEETS – CHILD 35

July 1, 2011 through January 31, 2012



Weekly Attendance & Meal Count Worksheet

Week Of: 12/26/11-12/31/11 (Mon 12/26-Sun 1/1)

Wise Kids Inc. (4)

(402) 571-2770

Sponsor: Lifechangers Academy

(402) 551-1250

CLASSROOM #: SA

	AGE	NBR	CHILD NAME	12/26/2011 MONDAY	12/27/2011 TUESDAY	12/28/2011 WEDNESDAY	12/29/2011 THURSDAY	12/30/2011 FRIDAY
1	8y 4m	9						
2	7y 2m	6						
3	8y 10m	8						
4	7y 7m	12						
5	10y 2m	11						
6	7y 0m	179						
7	10y 6m	14						
8	8y 4m	21						
9	8y 5m	20						
10	8y 6m	24						
11	10y 6m	180	Child Number 35					
12	10y 1m	27						
13	7y 4m	28						
14	10y 2m	33						
15	9y 2m	41						
16	7y 9m	44						
17	8y 8m	64						
18	8y 8m	189						
19	7y 11m	59						
20	8y 8m	82						
21	10y 5m	40						
22	8y 2m	17						

* Special Diet

Page 1 Totals:

CXFORMID1008

58609

I certify that the information on this form is true and correct to the best of my knowledge and that I Mark only an "X" within the Meal will claim reimbursement only for eligible meals served to eligible participants. I understand that misrepresentation may result in prosecution under applicable state or federal statutes.

This may be read by a machine.

Page 7 of 11

Teacher: _____ Date: _____

This meal count worksheet submitted to NDE does not show child number 35 in attendance or receiving meals December 27 through December 30.

WISE KIDS AND KIDS ARK CHILD CARE CENTERS

Attachment D

KIDS ARK DECEMBER 2011 DHHS ATTENDANCE CALENDAR – CHILD 11

July 1, 2011 through January 31, 2012

NEBRASKA HEALTH AND HUMAN SERVICES SYSTEM

Child Care Center Attendance Calendar

Center: Kid's Ark Learning Center Address: 4411 North 61st Street Phone: 457-6558

Prepared by: _____ Date Prepared: JAN 1, 2012 Mo./Year: DEC 2011

Attendance By Days, the 1st through the 15th

Child's Name		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	TOTAL Hours	TOTAL Days
1	IN	7:30 AM	7:30 AM			7:30 AM	7:30 AM	7:30 AM	7:30 AM	7:30 AM			7:30 AM	7:30 AM	7:30 AM	7:30 AM	Hours	Days
Child Number 11	OUT	5:30 PM	5:30 PM			5:30 PM	5:30 PM	5:30 PM	5:30 PM	5:30 PM			5:30 PM	5:30 PM	5:30 PM	5:30 PM		
	IN																	
	OUT																	
Total number of hours per day		10:00	10:00	0:00	0:00	10:00	10:00	10:00	10:00	10:00	0:00	0:00	10:00	10:00	10:00	10:00	0:00	11
Transportation Trips																	0	
2	IN	7:30 AM	7:30 AM			7:30 AM	7:30 AM	7:30 AM	7:30 AM	7:30 AM			7:30 AM	7:30 AM	7:30 AM	7:30 AM	Hours	Days
	OUT	5:30 PM	5:30 PM			5:30 PM	5:30 PM	5:30 PM	5:30 PM	5:30 PM			5:30 PM	5:30 PM	5:30 PM	5:30 PM		
	IN																	
	OUT																	
Total number of hours per day		10:00	10													10:00	0:00	11
Transportation Trips																	0	
3	IN	7:30 AM	7:													7:30 AM	Hours	Days
	OUT	9:00 AM	9:													9:00 AM		
	IN	4:00 PM	4:													4:00 PM		
	OUT	5:30 PM	5:													5:30 PM		
Total number of hours per day		3:00	3													3:00	33:00	0
Transportation Trips																	0	
4	IN	12:30 PM														9:00 AM	Hours	Days
	OUT	5:30 PM				6:00 PM	6:00 PM	1:30 PM					6:00 PM	5:30 PM	6:00 PM	6:00 PM		
	IN																	
	OUT																	
Total number of hours per day		5:00	0:00	0:00	0:00	8:00	9:00	5:00	0:00	0:00	0:00	0:00	9:00	5:00	9:00	9:00	15:00	5
Transportation Trips																	0	

The days highlighted in yellow were billed to and paid by DHHS; however, child number 11 was not recorded on the attendance calendars provided to NDE for those days. See **Attachment E**. In fact, a caseworker recorded a note in NFOCUS documenting the child was not in attendance on December 1st, 2nd, or 5th due to illness. In addition, the columns shaded in blue represent days in which more hours were included on the NDE attendance calendars. The columns shaded in pink represent days in which more hours were included on the DHHS calendars. There is a discrepancy between DHHS and NDE records for every day shown on this calendar.

Provider's Signature: _____ Date: _____

The exact number of hours (to the quarter hour) of care provided must be indicated for each day you provided care.
Submit the original to the local office and retain the copy for your records.
Report only time that the child is actually in attendance.

This is the attendance calendar provided to DHHS, which is used to support the 21 days of child care billed by Kids Ark and paid by DHHS. (See also next page.)

9/00 (56088) Page 1

WISE KIDS AND KIDS ARK CHILD CARE CENTERS

Attachment D

KIDS ARK DECEMBER 2011 DHHS ATTENDANCE CALENDAR – CHILD 11

July 1, 2011 through January 31, 2012

NEBRASKA HEALTH AND HUMAN SERVICES SYSTEM

Child Care Center Attendance Calendar

Center: Kid's Ark Learning Center Address: 4411 North 61st Street Phone: 457-6558

Prepa Date Prepared: JAN 1, 2012 Mo./Year: DEC 2011

Attendance By Days, the 16th through the 31st

Child's Name		16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	TOTAL	TOTAL
1	IN	7:30 AM			10:30 AM	10:30 AM	10:30 AM	10:30 AM	10:30 AM				10:30 AM	10:30 AM	10:30 AM	10:30 AM			Days
Child Number 11	OUT	5:30 PM			5:30 PM	5:30 PM	5:30 PM	5:30 PM	5:30 PM				5:30 PM	5:30 PM	5:30 PM	5:30 PM			
	IN																		
	OUT																		
Total number of hours per day		10:00	0:00	0:00	7:00	7:00	7:00	7:00	7:00	0:00	0:00	0:00	7:00	7:00	7:00	7:00	0:00	0:00	10
Transportation Trips																		0	
2	IN	7:30 AM			10:30 AM	10:30 AM	10:30 AM	10:30 AM	10:30 AM				10:30 AM	10:30 AM	10:30 AM	10:30 AM		Hours	Days
	OUT	5:30 PM			5:30 PM	5:30 PM	5:30 PM	5:30 PM	5:30 PM				5:30 PM	5:30 PM	5:30 PM	5:30 PM			
	IN																		
	OUT																		
...mber of hours per day		10:00	0:00	0:00	7:00	7:00	7:00	7:00	7:00	0:00	0:00	0:00	7:00	7:00	7:00	7:00	0:00	0:00	10
Transportation Trips																		0	
3	IN	7:30 AM			10:30 AM	10:30 AM	10:30 AM	10:30 AM	10:30 AM				10:30 AM	10:30 AM	10:30 AM	10:30 AM		Hours	Days
	OUT	9:00 AM			5:30 PM	5:30 PM	5:30 PM	5:30 PM	5:30 PM				5:30 PM	5:30 PM	5:30 PM	5:30 PM			
	IN	4:00 PM																	
	OUT	[illegible]																	
...mber of hours per day		3:00	0:00	0:00	7:00	7:00	7:00	7:0									0:00	3:00	9
...sportation Trips																		0	
4	IN	9:00 AM			9:00 AM	12:30 PM		9:00 A										Hours	Days
	OUT	6:00 PM			6:00 PM	5:30 PM		6:00 P											
	IN																		
	OUT																		
...tal number of hours per day		9:00	0:00	0:00	9:00	5:00	0:00	9:0									0:00	10:00	5
...nsportation Trips																		0	

Kids Ark does not have an electronic time keeping system. These manual attendance calendars are maintained. As shown on page 1, the columns shaded in blue represent days in which more hours were included on the NDE attendance calendars. The columns shaded in pink represent days in which more hours were included on the DHHS calendars. There is a discrepancy between DHHS and NDE records for every day shown on this calendar.

Provider's Signature: _____

The exact number of hours (to the quarter hour) of care provided must be indicated for each day you provided care.
Submit the original to the local office and retain the copy for your records.
Report only time that the child is actually in attendance.

CC-19 9/00 (5608B) Page 2

WISE KIDS AND KIDS ARK CHILD CARE CENTERS **Attachment E**

KIDS ARK DECEMBER 2011 NDE ATTENDANCE CALENDAR – CHILD 11

July 1, 2011 through January 31, 2012

CLASSROOM: NURSERY(6WKS-18MOS)

(6wks-11mos)		MON		TUE		WED		THU 12/01/11		FRI 12/02/11	
NAME	COD	IN	OUT	IN	OUT	IN	OUT	IN	OUT	IN	OUT
(1yr-18mos)											
Child Number 11	A										
								7:15	6:05	7:10	6:31
								8:35	4:30		

This is the attendance calendar provided to NDE. All days recorded were over 6 hours, except for December 21, and should have been charged the daily rate. There are **16 full days** for billing. December 7 included an additional .5 hours and December 14 included an additional .25 hours for time worked in excess of 10 hours, which can be billed hourly. December 21 included 5.5 hours, for **6.25 hours** of care.

This calendar does not indicate Child 11's attendance on December 1st and 2nd, unlike the attendance calendar provided to DHHS and shown in Attachment D.

These green shaded columns represent dates in which the attendance calendars provided to NDE do not match the meal count worksheets. The attendance calendars show child number 11 in attendance on December 8th and 9th, but the meal count worksheets do not indicate meals were served to the child. (See Attachment F for meal count worksheets.)

-18MOS)

(6wks-11mos)		MON 12/05/11		TUE 12/06/11		WED 12/07/11		THU 12/08/11		FRI 12/09/11	
NAME	COD	IN	OUT	IN	OUT	IN	OUT	IN	OUT	IN	OUT
Child Number 11	A			8:05	5:00	7:30	5:30	7:36	5:15	7:45	5:30
	A	7:15	6:00	7:25	5:20	7:00	5:45	9:00	12:35	7:10	5:30
	A	9:25	4:30	7:00	4:30	8:30	4:30	6:50	4:30		

Again, the attendance calendars provided to NDE did not show child number 11 in attendance on December 5th or 12th, but the DHHS calendar shown in Attachment D did. Additionally, the columns shaded in blue represent days in which more hours were included on the NDE attendance calendars. The columns shaded in pink represent days in which more hours were included on the DHHS calendars. There is a discrepancy between DHHS and NDE records for every day shown on this calendar. The columns shaded in green represent days in which the meal count worksheets provided to NDE (see Attachment F) do not agree to these attendance calendars provided to NDE.

(6wks-11mos)		MON 12/12/11		TUE 12/13/11		WED 12/14/11		THU 12/15/11		FRI 12/16/11	
NAME	COD	IN	OUT	IN	OUT	IN	OUT	IN	OUT	IN	OUT
(1yr-18mos)											
Child Number 11	A			7:10	5:19	7:30	5:36	7:35	5:18	9:00	4:50
	A	7:10	5:55	7:10	5:10			7:08	5:35	9:30	6:19
	A	6:50	4:30	6:15	4:30	6:50	4:30	6:51	4:30		
	A										
	A										
	A	7:53	5:30	7:10	5:30	7:20	5:30	7:45	5:30	9:30	5:30

WISE KIDS AND KIDS ARK CHILD CARE CENTERS

Attachment E

KIDS ARK DECEMBER 2011 NDE ATTENDANCE CALENDAR – CHILD 11

July 1, 2011 through January 31, 2012

CLASSROOM: NURSERY(6WKS-18MOS)

(6wks-11mos)		MON 12/19/11		TUE 12/20/11		WED 12/21/11		THU 12/22/11		FRI 12/23/11	
NAME (1yr-18mos)	COD	IN	OUT	IN	OUT	IN	OUT	IN	OUT	IN	OUT
Child Number 11	A	1110	540	955	545	1235	600	1150	545	1025	430
	A	715	530	715	530	925	630	720	545	715	245
	A	825	430	705	430	650	420	805	430		
	A										
	A										
	A	800	540	720	530	715	120	715	530	855	430

CLASSROOM: NURSERY(6WKS-18MOS)

(6wks-11mos)		MON 12/26/11		TUE 12/27/11		WED 12/28/11		THU 12/29/11		FRI 12/30/11	
NAME (1yr-18mos)	COD	IN	OUT	IN	OUT	IN	OUT	IN	OUT	IN	OUT
Child Number 11	A			910	535	930	540	1040	550	1000	510
	A			715	430	710	430	710	530	715	530
	A			700	430	700	430	830	430		
	A										
	A										
	A			708	530	715	530	815	530	715	530

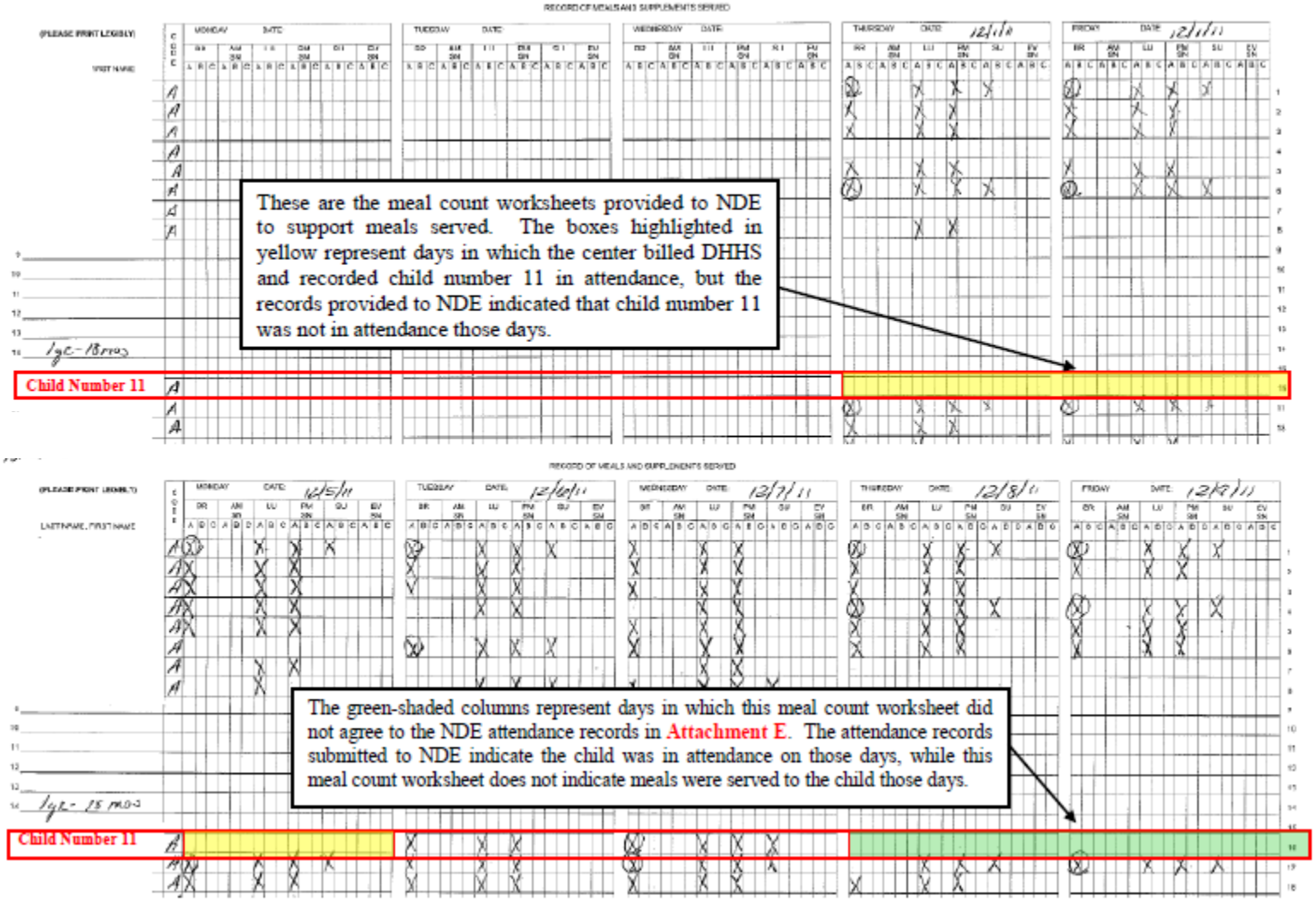
The columns shaded in blue represent days in which more hours were included on the NDE attendance calendars. The columns shaded in pink represent days in which more hours were included on the DHHS calendars. There is a discrepancy between DHHS and NDE records for every day shown on this calendar.

WISE KIDS AND KIDS ARK CHILD CARE CENTERS

Attachment F

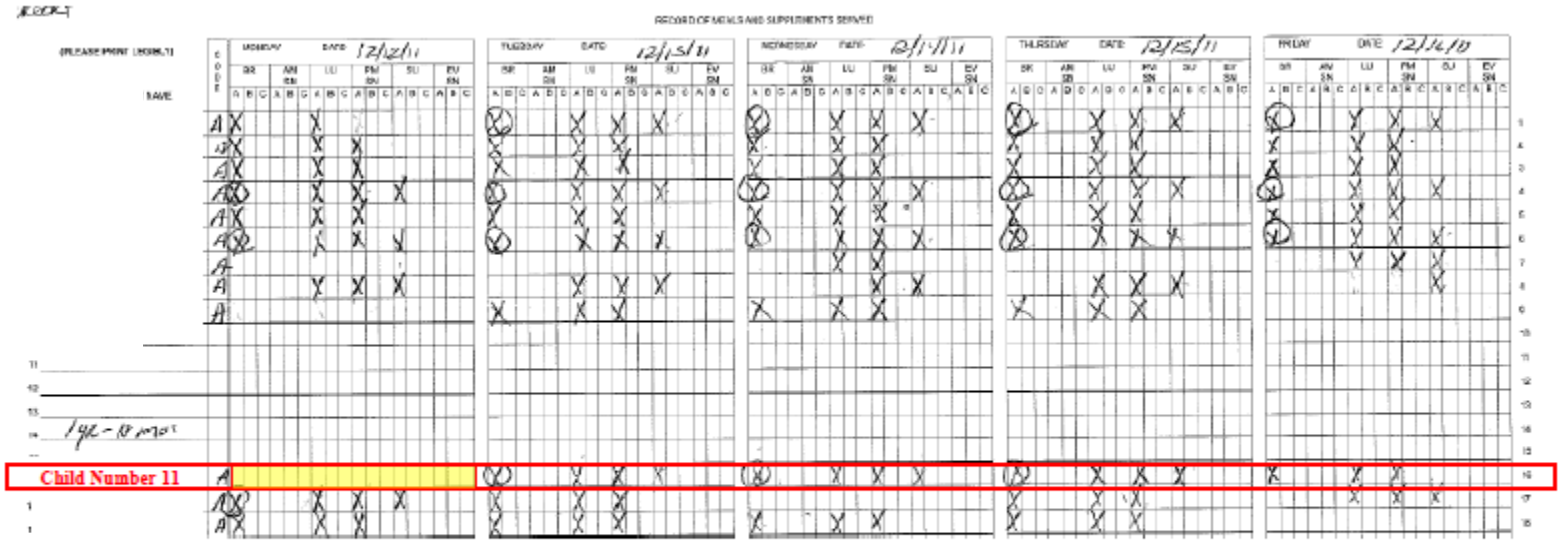
KIDS ARK DECEMBER 2011 NDE MEAL COUNT WORKSHEETS – CHILD 11

July 1, 2011 through January 31, 2012



KIDS ARK DECEMBER 2011 NDE MEAL COUNT WORKSHEETS – CHILD 11

July 1, 2011 through January 31, 2012



The meal count worksheets from December 19 through December 30 agree to the NDE attendance calendars and were not included in this exhibit.

WISE KIDS DECEMBER 2011

DHHS ATTENDANCE CALENDARS AND BILLING – CHILD 116

July 1, 2011 through January 31, 2012

116 138

Attendance Detail
Wise Kids
5829 Northampton Blvd
Omaha, NE 68104
(402) 571-

2:09 PM
12/30/2011

Child Number 116

Child Number 116

Total Hours: 82h 12m
Total Days: 11
Verification Signature: _____
Title: _____

Date	In	Out	Daily Total	Verified by	Verified by
12/01/2011	9:56 AM	4:43 PM	6h 47m	Parent/Guardian	
12/02/2011	7:59 AM	4:23 PM	8h 24m	Parent/Guardian	
12/05/2011	9:16 AM	3:33 PM	6h 17m	Parent/Guardian	
12/06/2011	8:12 AM	5:13 PM	9h 1m	Parent/Guardian	
12/07/2011	8:03 AM	6:06 PM	10h 3m	Parent/Guardian	
12/12/2011	10:02 AM	5:13 PM	7h 11m	Parent/Guardian	
12/13/2011	9:14 AM	3:48 PM	6h 34m		
12/14/2011	7:25 AM	6:00 PM	10h 35m	Parent/Guardian	
12/15/2011	11:59 AM	4:03 PM	4h 4m	Parent/Guardian	
12/16/2011	8:42 AM	3:41 PM	6h 59m	Parent/Guardian	
12/22/2011	10:28 AM	4:45 PM	6h 17m	Parent/Guardian	

Page 1

Services provided for less than 6 hours per day are billed by the hour. Services provided for more than 6 hours per day are billed by the day. Additionally, any services provided for more than 10 hours can be billed at the hourly rate for the 10th, 11th, and 12th hour. Wise Kids billed 21 days for child number 116 in December 2011. This record supports a billing of 10 days and 5.25 hours.

These days were billed at one day, plus an hourly rate. December 7 should be billed at 1 day and .25 hours. December 14 should be billed at 1 day and .75 hours. December 15 should be billed at 4.25 hours.

WISE KIDS DECEMBER 2011

DHHS ATTENDANCE CALENDARS AND BILLING – CHILD 116

July 1, 2011 through January 31, 2012

DHHS

N-FOCUS BILLING DOCUMENT

All billings must be received within ninety (90) days of service provision

Claim Number: 79104736

FOR BILLING DECEMBER 2011 SERVICES	DHHS Provider ID: 61041242
Office No: 157 Office Name: OMAHA-BLONDO STREET	Phone Number: 402-571-1770
Provider Name: WISE KIDS, INC.	By signing this form, the claimant certifies that the information contained in this claim is accurate and all services provided were in compliance with Department of Health and Human Services Nebraska Administrative Codes Titles 465, 471, 473, 474, and 480, whichever are applicable. The claimant is aware that a false claim may result in prosecution for fraud. Under penalty of applicable Federal and State Laws, I certify that representation herein are true and complete, and that no additional payment will be claimed.

Ln	Client Name	Client ID Number	Authorization Number	Service Code	Service From Date	Service Thru Date	Freq	Units	Rate	Total Charge	Cost Obligation	DHHS Charge
1		96951009	67513895	3580	12/01/2011	12/31/2011	HR	46.75	4.5	$210.38	0	$210.38
2		96183325	34500846	9946	12/01/2011	12/31/2011	DY	21	31	$651.00	0	$651.00
3		96183325	34500846	9946	12/01/2011	12/31/2011	HR	0	4.5	$0.00	0	$0.00
4		96271898	17051109	3580	12/01/2011	12/31/2011	DY	0	31	$0.00	0	$0.00
5		96271898	17051109	3580	12/01/2011	12/31/2011	HR	0	4.5	$0.00	0	$0.00
6	Child Number 116	13016350	39531532	9946	12/01/2011	12/31/2011	DY	21	31	$651.00	0	$651.00
7		13016350	39531532	9946	12/01/2011	12/31/2011	HR	0	4.5	$0.00	0	$0.00
8		39513591	92434904	3580	12/01/2011	12/31/2011	DY	9	31	$279.00	0	$279.00
9		39513591	92434904	3580	12/01/2011	12/31/2011	HR	0	4.5	$0.00	0	$0.00
10		09982253	20536188	3580	12/01/2011	12/31/2011	DY	9	31	$279.00	0	$279.00
11		09982253	20536188	3580	12/01/2011	12/31/2011	HR	0	4.5	$0.00	0	$0.00
12		74603849	26076702	3580	12/01/2011	12/31/2011	DY	9	31	$279.00	0	$279.00
13		74603849	26076702	3580	12/01/2011	12/31/2011	HR	0	4.5	$0.00	0	$0.00
14		83012651	09676058	6679	12/01/2011	12/31/2011	DY	21	32.5	$682.50	360.00	$322.50
15		83012651	09676058	6679	12/01/2011	12/31/2011	HR	0	5	$0.00	0	$0.00

Provider/Preparer Signature	Signature Date	Service Approval Signature	Approval Date	Total DHHS Charge
				$2,671.88

For information about the status of your claim, call ACCESSNebraska at 1-800-383-4278. For information regarding where to submit your claim see the reverse of this form.

DHHS-N Rev 10/12

WISE KIDS DECEMBER 2011 ATTENDANCE CALENDAR – CHILD 5

July 1, 2011 through January 31, 2012

Attendance Detail

Wise Kids
5829 Northampton Blvd
Omaha, NE 68104
(402) 571-

4:56 PM
3/6/2012

Child Number 5

12/01/2011
In 9:00 AM
Out 6:00 PM
Daily Total: 9h 0m

12/02/2011
In 9:15 AM
Out 6:30 PM
Daily Total: 9h 15m

12/05/2011
In 9:15 AM
Out 6:00 PM
Daily Total: 8h 45m
Verified by Parent/Guardian

12/06/2011
In 9:15 AM
Out 5:00 PM
Daily Total: 7h 45m

12/07/2011
In 9:15 AM
Out 5:12 PM
Daily Total: 7h 57m

12/08/2011
In 9:20 AM
Out 5:12 PM
Daily Total: 7h 52m

12/09/2011
In 9:23 AM
Out 5:30 PM
Daily Total: 8h 7m

Weekly Total: 40.75 hours billed. This exceeded service authorization of 30 hours per week.

12/12/2011
In 9:21 AM
Out 4:31 PM
Daily Total: 7h 10m
Verified by Parent/Guardian
Verified by

12/13/2011
In 9:45 AM
Out 5:12 PM
Daily Total: 7h 27m

12/14/2011
In 9:27 AM
Out 5:00 PM
Daily Total: 7h 33m
Verified by Parent/Guardian
Verified by

12/15/2011
In 9:15 AM
Out 5:19 PM
Daily Total: 8h 4m
Verified by Parent/Guardian
Verified by

12/16/2011
In 8:45 AM
Out 5:12 PM

Weekly Total: 39.25 hours billed. This exceeded service authorization of 30 hours per week.

Child Number 5

12/16/2011
Daily Total: 8h 27m

12/19/2011
In 8:43 AM
Out 5:43 PM
Daily Total: 9h 0m
Verified by Parent/Guardian
Verified by

12/20/2011
In 9:30 AM
Out 5:19 PM
Daily Total: 7h 49m
Verified by Parent/Guardian
Verified by

12/21/2011
In 9:56 AM
Out 5:45 PM
Daily Total: 7h 49m

12/22/2011
In 8:12 AM
Out 4:45 PM
Daily Total: 8h 33m

12/23/2011
In 7:50 AM
Out 5:42 PM
Daily Total: 9h 52m
Verified by Parent/Guardian
Verified by

Weekly Total: 43.75 hours billed. This exceeded service authorization of 30 hours per week.

12/27/2011
In 8:54 AM
Out 5:23 PM
Daily Total: 8h 29m

12/28/2011
In 8:00 AM
Out 6:00 PM
Daily Total: 10h 0m

12/29/2011
In 8:45 AM
Out 5:45 PM
Daily Total: 9h 0m

12/30/2011
In 9:12 AM
Out 4:35 PM
Daily Total: 7h 23m

Weekly Total: 35 hours billed. This exceeded service authorization of 30 hours per week.

Total Hours: 175h 17m
Total Days: 21

Verification Signature: _____
Title:

This is the same calendar shown in **Attachment A**.

Page 1

WISE KIDS DECEMBER 2011 ATTENDANCE CALENDAR – CHILD 103 AND 126

July 1, 2011 through January 31, 2012

Attendance Detail
Wise Kids
5829 Northampton Blvd
Omaha, NE 68104
(402) 571-[illegible]

10:54 AM
3/15/2012

Child Number 103

12/01/2011
In 8:00 AM
Out 5:25 PM — Verified by
Daily Total: 9h 25m

12/02/2011
In 7:57 AM — Verified by
Out 5:13 PM
Daily Total: 9h 16m

12/05/2011
In 7:51 AM — Verified by
Out 5:08 PM — Verified by
Daily Total: 9h 17m

12/06/2011
In 7:28 AM — Verified by
Out 5:23 PM — Verified by
Daily Total: 9h 55m

12/07/2011
In 7:29 AM — Verified by
Out 5:23 PM — Verified by
Daily Total: 9h 54m

12/08/2011
In 7:27 AM — Verified by
Out 5:18 PM
Daily Total: 9h 51m

Weekly total was 39.5 hours

12/12/2011
In 7:33 AM — Verified by
Out 5:25 PM
Daily Total: 9h 52m

12/13/2011
In 7:35 AM — Verified by
Out 5:28 PM — Verified by
Daily Total: 9h 53m

12/14/2011
In 8:08 AM — Verified by
Out 5:30 PM — Verified by
Daily Total: 9h 22m

12/15/2011
In 7:46 AM — Verified by
Out 5:18 PM — Verified by
Daily Total: 9h 32m

12/16/2011
In 7:58 AM — Verified by
Out 6:00 PM
Daily Total: 10h 2m

12/19/2011
In 7:33 AM — Verified by
Out 5:23 PM — Verified by

Weekly total was 49.5 hours

Page 1

Child Number 103

12/19/2011
Daily Total: 9h 60m

12/20/2011
In 7:33 AM — Verified by
Out 5:10 PM
Daily Total: 9h 37m

12/21/2011
In 7:32 AM — Verified by
Out 5:22 PM — Verified by
Daily Total: 9h 50m

12/22/2011
In 7:23 AM — Verified by
Out 5:27 PM — Verified by
Daily Total: 10h 4m

12/23/2011
In 7:30 AM — Verified by
Out 5:30 PM
Daily Total: 10h 0m

Weekly total was 50 hours

12/27/2011
In 7:21 AM — Verified by
Out 5:18 PM — Verified by
Daily Total: 9h 57m

12/28/2011
In 7:28 AM — Verified by
Out 5:17 PM — Verified by
Daily Total: 9h 49m

12/29/2011
In 7:29 AM — Verified by
Out 5:33 PM — Verified by
Daily Total: 10h 4m

12/30/2011
In 7:28 AM — Verified by
Out 5:38 PM — Verified by
Daily Total: 10h 10m

Weekly total was 40.5 hours

The days highlighted in red are the only days for which hours should have been billed to DHHS. In these instances .25 hours for each day, or 1 hour total should have been billed.

Total Hours: 195h 40m
Total Days: 20
Verification Signature: _____
Title:

According to the Provider Agreement between Wise Kids and DHHS, six or more hours will be billed as a daily rate and less than six hours will be billed as an hourly rate. All of the days on this attendance calendar were over six hours, so they should have been billed by the day. The only hourly rates should have been for those over 10 hours per day. Only one hour should have been billed. It appears Wise Kids billed hourly rates due to the limitations imposed in the service authorization. Additionally, the child was only approved for **20 hours per week**, which was exceeded as noted.

WISE KIDS DECEMBER 2011 ATTENDANCE CALENDAR – CHILD 103 AND 126

July 1, 2011 through January 31, 2012

Attendance Detail
Wise Kids
5829 Northampton Blvd
Omaha, NE 68104
(402) 571-

10:54 AM
3/16/2012

Child Number 126

12/01/2011
In 8:04 AM Verified by
Out 5:25 PM
Daily Total: 9h 21m

12/02/2011
In 8:05 AM
Out 5:13 PM Verified by
Daily Total: 9h 8m

12/05/2011
In 7:51 AM Verified by
Out 5:08 PM Verified by
Daily Total: 9h 17m

12/06/2011
In 7:28 AM Verified by
Out 5:23 PM Verified by
Daily Total: 9h 55m

12/07/2011
In 7:29 AM Verified by
Out 5:23 PM Verified by
Daily Total: 9h 54m

12/08/2011
In 7:27 AM Verified by
Out 5:24 PM
Daily Total: 9h 57m

12/09/2011
In 7:22 AM
Out 5:26 PM
Daily Total: 10h 4m

Weekly total was 49.75 hours

12/12/2011
In 7:33 AM Verified by
Out 5:24 PM
Daily Total: 9h 51m

12/13/2011
In 7:35 AM Verified by
Out 5:27 PM Verified by
Daily Total: 9h 52m

12/14/2011
In 8:08 AM Verified by
Out 6:00 PM Verified by
Daily Total: 9h 52m

12/15/2011
In 7:46 AM Verified by
Out 5:18 PM Verified by
Daily Total: 9h 32m

12/16/2011
In 7:58 AM Verified by
Out 5:23 PM

Weekly total was 49.25 hours

Page 1

Child Number 126

12/16/2011
Daily Total: 9h 25m

12/19/2011
In 7:33 AM Verified by
Out 5:23 PM Verified by
Daily Total: 9h 50m

12/20/2011
In 7:31 AM Verified by
Out 5:10 PM
Daily Total: 9h 39m

12/21/2011
In 7:32 AM Verified by
Out 5:22 PM Verified by
Daily Total: 9h 50m

12/22/2011
In 7:23 AM Verified by
Out 5:27 PM Verified by
Daily Total: 10h 4m

12/23/2011
In 7:30 AM Verified by
Out 5:30 PM
Daily Total: 10h 0m

Weekly total was 50 hours

The days highlighted in red are the only days for which hours should have been billed to DHHS. In these instances .25 hours for each day, or 1 hour total should have been billed.

12/27/2011
In 7:21 AM Verified by
Out 5:18 PM Verified by
Daily Total: 9h 57m

12/28/2011
In 7:28 AM Verified by
Out 5:17 PM Verified by
Daily Total: 9h 49m

12/29/2011
In 7:29 AM Verified by
Out 5:33 PM Verified by
Daily Total: 10h 4m

12/30/2011
In 7:28 AM Verified by
Out 5:38 PM Verified by
Daily Total: 10h 10m

Weekly total was 40.5 hours

Total Hours: 205h 31m
Total Days: 21
Verification Signature: _____

According to the Provider Agreement between Wise Kids and DHHS, six or more hours will be billed as a daily rate and less than six hours will be billed as an hourly rate. All of the days on this attendance calendar were over six hours, so they should have been billed by the day. The only hourly rates should have been for those over 10 hours per day. Only one hour should have been billed. It appears Wise Kids billed hourly rates due to the limitations imposed in the service authorization. Additionally, the child was only approved for **20 hours per week**, which was exceeded as noted.

WISE KIDS AND KIDS ARK CHILD CARE CENTERS

Attachment J

KIDS ARK DECEMBER 2011 ATTENDANCE CALENDAR – CHILD 11

July 1, 2011 through January 31, 2012

NEBRASKA HEALTH AND HUMAN SERVICES SYSTEM

Child Care Center Attendance Calendar

Center: Kid's Ark Learning Center Address: 4411 North 61st Street Phone: 457-6558

Prepa Date Prepared: JAN 1, 2012 Mo./Year: DEC 2011

Attendance By Days, the 1st through the 15th

Child's Name		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	TOTAL Hours	TOTAL Days
Child Number 11	IN	7:30 AM	7:30 AM			7:30 AM	7:30 AM	7:30 AM	7:30 AM	7:30 AM			7:30 AM	7:30 AM	7:30 AM	7:30 AM		
	OUT	5:30 PM	5:30 PM			5:30 PM	5:30 PM	5:30 PM	5:30 PM	5:30 PM			5:30 PM	5:30 PM	5:30 PM	5:30 PM		
	IN																	
	OUT																	
Total number of hours per day		10:00	10:00	0:00	0:00	10:00	10:00	10:00	10:00	10:00	0:00	0:00	10:00	10:00	10:00	10:00	0:00	11

50 hours per week.

50 hours per week. (Including December 16th below)

NEBRASKA HEALTH AND HUMAN SERVICES SYSTEM

Child Care Center Attendance Calendar

Center: Kid's Ark Learning Center Address: 4411 North 61st Street Phone: 457-6558

Prepared by: Date Prepared: JAN 1, 2012 Mo./Year: DEC 2011

Attendance By Days, the 16th through the 31st

Child's Name		16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	TOTAL	TOTAL Days
Child Number 11	IN	7:30 AM			10:30 AM	10:30 AM	10:30 AM	10:30 AM	10:30 AM				10:30 AM	10:30 AM	10:30 AM	10:30 AM			
	OUT	5:30 PM			5:30 PM	5:30 PM	5:30 PM	5:30 PM	5:30 PM				5:30 PM	5:30 PM	5:30 PM	5:30 PM			
	IN																		
	OUT																		
Total number of hours per day		10:00	0:00	0:00	7:00	7:00	7:00	7:00	7:00	0:00	0:00	0:00	7:00	7:00	7:00	7:00	0:00	0:00	10

35 hours per week.

28 hours per week.

Child number 11 was authorized for **no more than 25 hours per week** for the parent/guardian to participate in employment first activities.

WISE KIDS AND KIDS ARK CHILD CARE CENTERS **Attachment K**

KIDS ARK DECEMBER 2011 ATTENDANCE CALENDAR – CHILD 140

July 1, 2011 through January 31, 2012

Attendance Detail
Wise Kids
5829 Northampton Blvd
Omaha, NE 68104
(402) 571-2770

5:02 PM
3/6/2012

Child Number 140

12/19/2011
In 8:43 AM Verified by
Out 4:43 PM Verified by
Daily Total: 8h 0m

12/20/2011
In 9:30 AM Verified by
Out 5:19 PM Verified by
Daily Total: 7h 49m

12/21/2011
In 8:00 AM
Out 5:00 PM
Daily Total: 9h 0m

12/22/2011
In 8:12 AM
Out 5:35 PM
Daily Total: 9h 23m

12/23/2011
In 7:50 AM Verified by
Out 5:42 PM Verified by
Daily Total: 9h 52m

12/26/2011
In 8:12 AM
Out 5:00 PM
Daily Total: 8h 48m

12/27/2011
In 8:12 AM
Out 5:45 PM
Daily Total: 9h 33m

12/28/2011
In 8:00 AM
Out 5:00 PM
Daily Total: 9h 0m

12/29/2011
In 8:30 AM
Out 5:45 PM
Daily Total: 9h 15m

Total Hours: 80h 40m
Total Days: 9
Verification Signature: _____
Title:
Total Children: 1
Total Child-Hours: 80h 40m
Total Child-Days: 9

There were nine days recorded on this attendance calendar, and nine days were billed to DHHS for this child for December 2011.

Other records obtained indicated the center was closed on December 26, 2011.

It appears Wise Kids billed DHHS for a day in which the center was closed and services were not provided.

Page 1

Attachment L

12/1/2011

Kid's Ark Dr.

NEBRASKA HEALTH AND HUMAN SERVICES SYSTEM

DEPARTMENT OF SERVICES - DEPARTMENT OF REGULATION AND LICENSURE
DEPARTMENT OF FINANCE AND SUPPORT

STATE OF NEBRASKA
DAVE HEINEMAN, GOVERNOR

Please have all staff who transport children sign, date and include driver's license number below. Please return to Resource Development staff.

Authorization for Release of Information

I authorize the release of information regarding my driving record to representatives of the Nebraska Department of Health & Human Services. The Department of Motor Vehicles and/or Police Department shall release such privileged information. This authorization is valid for one year following the date of signing. I understand that if any of these checks come back unfavorable that it can be grounds for termination of driving duties.

DRIVER NAME LICENSE # DATE SIGNED

The APA intentionally removed this information for confidentiality purposes.

NAME OF CHILD CARE FACILITY Kids Ark Learning Center LLC

SIGNATURE OF WITNESS [illegible]

DATE SIGNED 9-30-11

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Attachment L

KID'S ARK LEARNING CENTER, L.L.C.
INFANT-TODDLER-PRESCHOOL-AFTER SCHOOL-CHILD DEVELOPMENT CENTER
11 N 61 Street ✦ Omaha NE 68104 ✦ Phone: (402) 457-6558 ✦ Fax: (402) 457-4441
"Where early education starts"

January 27, 2012

Michelle McClellan ,
Inspection Specialist
Regulations & Licensure
Omaha NE

Re: Compliance Review for Kid's Ark Learning Center
License # CCC8607

Ms. McClellan

Please except my apology for not getting back to you sooner. The very same day of the inspection in October 2011 we reduced our water temperature to 115 degrees. Thank you for your patience.

Sincerely,

Mildred Maclin
Office Manager

Department of Health & Human Services
DHHS
NEBRASKA

LICENSURE UNIT
P.O. BOX 94986, LINCOLN, NE 68509-4986
PHONE: (402) 471-2115 FAX: (402) 471-3577

State of Nebraska
Dave Heineman, Governor

Verification of Nebraska Licensure

Date Verification Created:	Fri Jul 13 09:27:58 2012
License Number:	CCC7470
Profession:	Early Childhood
License Type:	Child Care Center

General License Information

Name on License	WISE KIDS INC.
Owner/Manager	WISE KIDS, INC.
Address on License	5829 NORTHAMPTON BLVD OMAHA, NE 68104
Telephone	(402) 571-2770
Profession Name	Early Childhood
License Type	Child Care Center
License Number	CCC7470
Date of Issuance	12/31/1997
License Billing Date	12/31/2012
License Status	Active
Effective Date of Status	02/22/2009
Reason for License Status	Corrective Action Status Completed

Operations Information

Ages from:	6 WKS
Ages to:	13 YRS
Hours of Operation (from)	0600
Hours of Operation (to)	2330
Days of Week Open	MTWThF
Capacity:	90
Has Agreement with HHS to Provide Subsidized Care?	Yes
Participates in the USDA Child Care Food Program?	Yes

DISCLAIMER
THE INFORMATION PROVIDED ON THIS FORM IS ACCURATE AND CORRECT AS OF THE VERIFICATION CREATION DATE LISTED ON THE TOP OF THIS FORM. IF YOU HAVE ANY QUESTIONS PLEASE CONTACT THE UNIT.

Department of Health & Human Services
DHHS
NEBRASKA

LICENSURE UNIT
P.O. BOX 94986, LINCOLN, NE 68509-4986
PHONE: (402) 471-2115 FAX: (402) 471-3577

State of Nebraska
Dave Heineman, Governor

Verification of Nebraska Licensure

Disciplinary/Non-Disciplinary Information

Additional information may be obtained from the Licensure Unit (402) 471-2115 if actions are listed.

Start	End	Disciplinary/Non-disciplinary Action
07/05/2005	08/05/2005	Civil Penalty
07/05/2005	07/05/2006	Probation
08/22/2008	02/22/2009	Nondisciplinary Corrective Action

See pages 11-15 for the Notice of Disciplinary Action, which notifies Wise Kids that they are on probation for one year and that a civil penalty was assessed because they were overcapacity.

Also see pages 16-17 which contain a letter from DHHS Licensure Unit with the probationary status license.

See pages 3-5 for a letter from DHHS notifying Wise Kids that they will be placed on nondisciplinary corrective action status for six months because of the hiring of a known felon and requiring that they submit a corrective action plan.

Then see page 6-7 for the corrective action plan from Wise Kids, as well as page 8 for DHHS approval of that plan, which includes the dates of corrective action status.

Also see pages 9-10 which contain a letter from DHHS Licensure Unit with the corrective action status license.

DISCLAIMER
THE INFORMATION PROVIDED ON THIS FORM IS ACCURATE AND CORRECT AS OF THE VERIFICATION CREATION DATE LISTED ON THE TOP OF THIS FORM. IF YOU HAVE ANY QUESTIONS PLEASE CONTACT THE UNIT.

NEBRASKA HEALTH AND HUMAN SERVICES SYSTEM

DEPARTMENT OF SERVICES • DEPARTMENT OF REGULATION AND LICENSURE
DEPARTMENT OF FINANCE AND SUPPORT

STATE OF NEBRASKA
DAVE HEINEMAN, GOVERNOR

This is the letter from DHHS notifying Wise Kids that it had been placed in nondisciplinary corrective action status because of the hiring of a known felon and requiring that they submit a corrective action plan (continued to page 5).

June 24, 2008

CERTIFIED MAIL

Gale Henderson, Licensee
Colleen Imlay, Director
Wise Kids Inc.
5829 Northampton BLVD.
Omaha, NE 68104

Dear Ms. Henderson:

Nebraska Revised Statutes, section 71-1911 (1), of the Child Care Licensing Act, effective July 16, 2004, provides the department may place a license on corrective action status.

FACTS:

On May 15, 2008 Child Care Inspection Specialist (CCIS) Gina Ewing conducted an unannounced complaint investigation at Wise Kids Inc. During the investigation CCIS obtained documentation to substantiate the allegations that the Licensee/Co-Director, Gale Henderson, hired a staff even though she knew they were convicted of a federal crime, were currently living in a transitional halfway house and on work release. Ms. Henderson admitted to CCIS that she did not notify the Department prior to hiring that staff, to ensure that this person's history did not violate child care regulations.

REGULATORY BASES:

391NAC 8-002 Staff Qualifications: The licensee and the director shall not knowingly allow any person, neither paid nor volunteer, who has been convicted of, admitted to, or there is substantial evidence of crimes involving intentional bodily harm, crimes against children, crimes involving the illegal use of a controlled substance, or crimes involving moral turpitude to be on the center premises. Center staff, whether paid or volunteer, shall not engage in or have a history of behaviors injurious to or which may endanger the health or morals of the children in care. (Regulation 13, page 6)

391NAC 8-006 Prior to hire: Candidates being considered for employment as a director, teacher assistant teacher, and/or support staff shall submit a signed "Felony/Misdemeanor Statement" (CRED-0600) to the licensee or director. The licensee

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1

or director shall request additional information from the appropriate law enforcement agency as needed to comply with Department regulations. (Regulation 23, page 7)

391NAC 8-007 Felony/Misdemeanor Statement: The licensee is responsible for reporting any arrests, misdemeanor tickets other than traffic violations, pending criminal charges, and/or any felony/misdemeanor convictions on themselves, the director and staff which includes teachers/assistant teachers and all support staff. (Regulation 24, page 8)

DETERMINING CORRECTIVE ACTION STATUS:

A non-disciplinary probation license may be issued for the licensee to operate under corrective action status if the department determines:

(a) The licensee is unable to comply with all licensure requirements and standards or has a history of non-compliance
(b) The effect of the non-compliance with any rule or regulation does not present an unreasonable risk to health, safety or well-being of children or staff: and
(c) The licensee had a written plan of correction that has been approved by the department.

Based on the facts presented above and the regulations violated, the department is placing your operating license on Corrective Action Status for a period of six (6) months.

CORRECTIVE ACTION STATUS: PLAN OF CORRECTION

Corrective action status is voluntary and the decision regarding the placement on corrective status is not appealable. However, you are required to submit a written Plan of Correction that must be approved by the department.

Your written plan of correction should at a minimum address the issues of concern and violations addressed in this letter and how compliance in the future will be met, such as;

(a) Implement a plan that will be adhered to, to ensure any staff or new hires will not be allowed on the child care premises until their felony/misdemeanor statement and background checks have been completed by the licensee or director and/or approved by the Department.
(b) List any actions you have taken to date to maintain compliance with the above stated violations.

Please submit your written Plan of Correction to Gina Ewing, Child Care Inspection Specialist, Department of Health and Human Services, Division of Public Health, Children's Services Licensing Program, 1801 North 73rd Street, Omaha, NE 68114, **within ten calendar days after you receive this letter.**

2

FAILURE TO SUBMIT CORRECTIVE ACTION PLAN:

If you do not submit a written Plan of Correction, or the written Plan of Correction is not approved, the department may discipline your license by imposing one or a combination of the following types of disciplinary action:

(a) Issue a probationary (disciplinary) license;
(b) Suspend or revoke a provisional, probationary, or operating license;
(c) Impose a civil penalty of up to five dollars per child, based upon the number of children for which the program is authorized to provide child effective date of finding of violation, for each day the program is in violation;
(d) Establish restrictions on new enrollment of the program;
(e) Establish restrictions or other limitations on the number of children or the age of the children served in the program; or
(f) Establish other restrictions or limitations on the type of service provider by the program.

If you have questions regarding this letter, please contact Gina Ewing, Child Care Inspection Specialist at 595-3345 or Jo Pfeiffer, Child Care Licensing Supervisor at 595-3335.

Sincerely,

Jo Pfeiffer, Child Care Licensing Supervisor
Children's Services Licensing Program – Division of Public Health
1801 North 73rd Street
Omaha, Nebraska 68114

Cc: Gina Ewing, Child Care Inspection Specialist
Marsha Wandersee, Administrative Assistant II
Bob Cummings, Resource Development, Contract Management Division

3

08/22/2008 11:30 4025712772 WISE KIDS INC PAGE 01

WISE KIDS, INC.

Preschool - After School - Child Development Center

5829 Northampton Blvd. • Omaha, Nebraska 68104
Phone: (402) 571-2770 • FAX: (402) 571-2772
Open: 6am-7pm Mon-Fri • Transportation Available • Title 20 Accepted

"Soaring to Excellence"

Received by DPH AUG 22 2008

August 12, 2008

Gina Ewing
Nebraska Health Human Services
1801 N 73 St
Omaha, Ne 68114

This is Wise Kids' corrective action plan (continued on page 7).

Dear Gina,

Please find enclosed the new Wise Kids Inc. criminal action plan regarding new hire and existing staff. This plan will be in effect as of July 1, 2008.

1. Center will have all potential employees and or volunteers fill out state mandated paperwork for employment.
2. The Central Registry will be sent in and upon approval, we will continue with the new hire process.
3. All Felony/Misdemeanor Statements on prior to hire applicants who have indicated a Misdemeanor/Felony will be required to submit a criminal history report from the appropriate law enforcement agency as needed to comply with the department regulations.
4. Center will forward a copy of their complete criminal history listings and/or police reports and all pertinent information provided by new applicant and/or staff accompanied by the Felony/Misdemeanor statement to the Department of Regulations and Licensure for review prior to hire.
5. Current employees whose Felony/Misdemeanor status has changed must complete a new Felony/Misdemeanor statement, submit a criminal history report and will be put on leave until we receive approval/denial from the Department of Regulations and Licensure.
6. A memo will be given to the current employees explaining the new changes and will require their signature to show they have read and will comply with the plan.

We believe this plan will eliminate any further non-compliance issues. If you have any further questions or concerns please contact me at 571-2770. Thank you for your time and assistance.

Sincerely,

Gale L Henderson

Gale Henderson
President/CEO

Fear of the Lord is the beginning of wisdom. Proverbs 9:10

08/22/2008 11:30 4025712772 WISE KIDS INC PAGE 02

Wise Kids New Hire Check List

Received by DPH
AUG 22 2008

- Application
- W-4
- I-9
- Release of Information Form
- Felony/Misdemeanor Statement Form
- Regulation and Licensure Child Care Health Examination Form
- McBee Payroll Employee Master Form
- Employee Data Information
- Drug Free Workplace policy
- Criminal History Statement
- 2 References

NEBRASKA HEALTH AND HUMAN SERVICES SYSTEM

DEPARTMENT OF SERVICES • DEPARTMENT OF REGULATION AND LICENSURE
DEPARTMENT OF FINANCE AND SUPPORT

STATE OF NEBRASKA
DAVE HEINEMAN, GOVERNOR

August 26, 2008

Gale Henderson
Wise Kids, Inc.
5829 Northampton Blvd.
Omaha, NE 68104

This is DHHS approval of the corrective action plan.

Dear Ms. Henderson,

The Nebraska Department of Health and Human Services Division of Public Health, Children's Services Licensing Program has received your corrective action plan accepting Corrective Action Status. The attached corrective action plan has been reviewed and approved effective August 22, 2008.

A new license indicating "Corrective Action Status" will be mailed to your facility, which you must post in a prominent place.

The license status will be in effect for a period of six (6) months from the date of approval.

Based on the August 22, 2008, approval effective date, Wise Kids was on corrective action status until February 22, 2009.

Compliance with the terms of the Corrective Action Status will be monitored by announced or unannounced inspections to your facility by Child Care Licensing staff. Any violations may be grounds for discipline as the Child Care Licensing program may determine appropriate.

If you have any questions, please contact Gina Ewing at 595-3345, or Jo Pfeiffer 595-3335.

Sincerely,

Jo Pfeiffer
Child Care Licensing Supervisor

CC: Gina Ewing, Child Care Inspection Specialist
Marsha Wandersee, Administrative Assistant II
Robert Cummings, Resource Development Supervisor

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DHHS
Nebraska Department of Health and Human Services
Division of Public Health
Division of Public Health, Licensure Unit
301 Centennial Mall South, 3rd Floor, P.O. Box 94986
Lincoln, NE 68509-4986
Phone (402) 471-2115 FAX (402) 471-3577
State of Nebraska
Dave Heineman, Governor

September 3, 2008

This is the letter from DHHS which includes their corrective action status license (see license on page 10).

Wise Kids Inc
5829 North Hampton Blvd
Omaha NE 68104

Dear Ms. Henderson:

In accordance with the letter, written by Jo Pfeiffer, Child Care Licensing Supervisor, on August 26, 2008, your original License to operate a Child Care Center in the State of Nebraska has been placed on Corrective Action Status. A license imprinted with the term "Corrective Action Status" is enclosed, this status became effective August 22, 2008, and it will remain if effect until February 22, 2009. Upon completion of this term a new license will be issued to you.

At this time we ask that you return your current license, within the next ten (10) days, to Marsha Wandersee in the Licensure Unit. If you have any questions please contact Child Care Licensing, at (402) 471-9302.

Sincerely,

Helen L. Meeks, Administrator
Licensure Unit

HLM/clb

cc: Child Care Licensing

Helping People Live Better Lives
An Equal Opportunity/Affirmative Action Employer
printed with soy ink on recycled paper

B14EZ2B4L

Your extension for Nebraska Child Care Center has been approved and your licensure document is attached. You will receive a new licensure document each time you amend your license.

This license shall be kept available in the establishment and such proof of credentialing shall be shown upon request.

State of Nebraska

Department of Health and Human Services
Regulation and Licensure

WISE KIDS, INC.
is hereby authorized in compliance with laws of the State of Nebraska to establish and conduct an Operating **Child Care Center**
located at: **5829 NORTHAMPTON BLVD OMAHA NE 68104**

A maximum of **90** children in ages **6 WKS** to **13 YRS** may be in attendance at any one time during the hours of **0600** to **2330** on **MTWThF**.

WISE KIDS INC. is hereby issued License No. **CCC7470**
whose status is **Active-Corrective Action Status** effective from **08/22/2008**

Amended: 02/15/2007

Given under the name and Seal of the Department of Health and Human Services Regulation and Licensure of the State of Nebraska at Lincoln on **September 3, 2008.**

HEALTH AND HUMAN SERVICES SYSTEM STATE OF NEBRASKA SEAL EST. JAN. 1, 1997

Joann Schaefer, MD, Chief Medical Officer, Director
Division of Public Health, Department of Health and Human Services

THE DEPARTMENT OF HEALTH AND HUMAN SERVICES
REGULATION AND LICENSURE
STATE OF NEBRASKA

IN THE MATTER OF:

THE OPERATING CHILD CARE CENTER LICENSE OF GALE HENDERSON, D/B/A WISE KIDS, INC.	))))))	**NOTICE OF DISCIPLINARY ACTION**

LICENSED LOCATION: 5829 NORTHAMPTON BLVD.
OMAHA, NE 68104

TO: **Gale Hendersen, Licensee**
Colleen Imlay, Director
Wise Kids, Inc.
5829 Northampton Blvd.
Omaha, NE 68104

This is the Notice of Disciplinary Action sent to Wise Kids from DHHS Licensure to notify them of the one year probation and civil penalty assessed (see page 13) due to their overcapacity issues (continued to page 15).

NOTICE:

Gale Hendersen, d/b/a Wise Kids, Inc., is hereby notified that the Department of Health and Human Services Regulation and Licensure (hereinafter referred to as "department") is taking **disciplinary action** against the nonexpiring, operating Child Care Center license of Gale Hendersen, d/b/a Wise Kids, Inc., 5829 Northampton Blvd., Omaha, Nebraska, 68104 (hereinafter referred to as "Hendersen"), for the reasons set out below:

FACTS:

Henderson, d/b/a Wise Kids, Inc., is the licensee of a nonexpiring, operating Child Care Center. This facility is licensed for a maximum of 90 children, six weeks to 13 years, 5:30 a.m. to 11:30 p.m., Monday through Saturday. This facility has been licensed at this address since August 30, 1986. Colleen Imlay is the current director (hereinafter referred to as "Imlay").

On March 9, 2005, Bill Hammond, Issuance and Collections, Department of Health and Human Services Finance and Support, informed the Child Care Licensing Program that Wise Kids, Inc. had overbilled the Department of Health and Human Services, Resource Development Unit, in excess of $55,000.00. An audit had been conducted and information revealed that the facility was found to be over license capacity since 2002.

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Wise Kids, Inc. exceeded license capacity 50 days in 2002, 60 days in 2003 and 17 days in 2004 for a total of 127 days.

On March 17, 2005, Susanne Schnitzer, Child Care Resource Specialist, Department of Health and Human Services Regulation and Licensure received information from Jennifer Cromwell, Issuance and Collections, Department of Health and Human Services. Ms. Cromwell had conducted an investigation of Wise Kids, Inc. and interviewed Imlay who indicated the facility was responsible for the supervision of the children billed, however, they were not on-site at Wise Kids, Inc. Imlay also stated that the facility took school-age children on field trips to various locations.

On April 12, 2005, Ms. Schnitzer conducted a telephone interview with Hendersen who stated that Wise Kids, Inc. had overbilled and was over license capacity until Issuance and Collections contacted her. Hendersen reiterated the fact that school age children would gather at Wise Kids, Inc. and then staff would take the children on field trips, however, Wise Kids, Inc.'s staff was responsible for the supervision while off site.

REGULATORY BASES:

Nebraska Revised Statutes, section 71-1919, of the Child Care Licensing Act effective July 16, 2004 provides that "the department may … take disciplinary action against a license issued under the Child Care Licensing Act on any of the following grounds:

(1) Failure to meet or violation of any of the requirements of the Child Care Licensing Act or the rules and regulations adopted and promulgated under the act;…"

(4) Conduct or practices detrimental to the health or safety of a person served by or employed at the program;" …

391 NAC 8-002 Staff Qualifications: "The licensee and the director shall not knowingly allow any person, neither paid nor volunteer, who has been convicted of, admitted to, or there is substantial evidence of crimes involving intentional bodily harm, crimes against children, crimes involving the illegal use of a controlled substance, or crimes involving moral turpitude to be on the center premises. Center staff, whether paid or volunteer, shall not engage in or have a history of behaviors injurious to or which may endanger the health or morals of the children in care." (Page 6, Standard 13, Child Care Center Standards)

391 NAC 8-009.01 Staff Child Ratio: "The licensee shall ensure that the center's license capacity is never exceeded." (Page 9, Standard 38, Child Care Center Standards)

391 NAC 8-017 Facility: "Each center shall have at least 35 square feet of indoor activity space for each child." … (Page 12, Standard 70, Child Care Center Standards)

DISCIPLINARY ACTION IMPOSED:

Based upon the facts set out above, capacity being grossly exceeded and the financial benefit to the program of committing or continuing to violate capacity, the department is imposing the following disciplinary actions:

- Hendersen's Child Care Center license, d/b/a Wise Kids, Inc. is placed on **disciplinary probation** for a period of one year **effective 15 days from the mailing of this Notice of Disciplinary Action.**

- Hendersen is imposed a civil penalty in the amount of **$.50 per day times the license capacity of 90 children times 127 days of being over license capacity** (2002, 2003 and 2004), for a total of **$5,715.00.**

  This civil penalty is to be paid no later than **30 days after the mailing of this Notice** and will be payable to the Department of Health and Human Services Regulation and Licensure and sent to Carmen Bachle, Administrative Assistant, Credentialing Division, Regulation and Licensure, P.O. Box 94986, Lincoln, Nebraska, 68509-4986.

- Henderson must prominently post a copy of this **Notice of Disciplinary Action** with the current Child Care Center license.

CONCLUSION:

Failure to comply with the terms of this disciplinary action and the Child Care Center Standards will result in further discipline as the department deems appropriate.

Compliance with the terms of this disciplinary action will be monitored by unannounced inspections by an agency representative (i.e., Child Care Resource Specialist, Fire Marshal or designated agent, Resource Development Worker, Protection and Safety Worker).

If Hendersen discontinues the child care operation for any reason, the time Hendersen is not actively operating a licensed child care program will not count toward the fulfillment of the action listed above and any subsequent child care license would be subject to the remainder of the disciplinary action terms and such other restrictions or limitations as are determined to be necessary.

BE AWARE:

That Nebraska Revised Statutes, section 71-1922, **this disciplinary action becomes final fifteen days after the mailing** of the notice unless the licensee, within such fifteen-

day period, makes a written request for a hearing. The license shall continue in effect until the final order of the director if a hearing is requested. **If the director does not receive such request within such fifteen-day period, the action of the department is final.**

TO REQUEST A HEARING:

If you decide to request a hearing, your **written** request for hearing must be **received** by the department **within fifteen days from the mailing of this Notice.** It should be addressed to:

Marsha Wandersee, for HHS F&S
Legal Services – Child Care Licensing
P.O. Box 95007
Lincoln, NE 68509-5007

BE ADVISED:

Nebraska Revised Statutes, section 71-1920 of the Child Care Licensing Act, provides that "any fine imposed and unpaid under the Child Care Licensing Act shall constitute a debt to the State of Nebraska which may be collected in the manner of a lien foreclosure or sued for and recovered in any proper form of action in the name of State of Nebraska in the district court of the county in which the program is located." …

That Nebraska Revised Statutes, section 71-1923 of the Child Care Licensing Act, provides that "a licensee may voluntarily surrender the license issued under the Child Care Licensing Act at any time, except that the department may refuse to accept a voluntary surrender of a license if the licensee is under investigation or if the department has initiated disciplinary action against the licensee.

Title 391 of the Nebraska Administrative Code, section 4-001.04, also provides that the "licensee shall not transfer the license to a household member or current staff member while a … action is still pending."

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Dated: JUNE 20, 2005

Richard A. Raymond, M.D., Director
Department of Health and Human
Services Regulation and Licensure

Patricia Urzedowski

By: Patricia Urzedowski, Administrator
Credentialing Division – Child Care
Licensing Program
Regulation and Licensure
P.O. Box 94986
Lincoln, NE 68509-4986

CERTIFICATE OF SERVICE

COMES NOW, the undersigned and certifies that on the 20 of June, 2005, a copy of the foregoing **NOTICE OF DISCIPLINARY ACTION** was sent by certified and first class United States mail, sufficient postage prepaid to Gale Hendersen and Colleen Imlay, Wise Kids, Inc., 5829 Northampton Blvd., Omaha, Nebraska, 68104.

Marsha Vandeusen

5

NEBRASKA HEALTH AND HUMAN SERVICES SYSTEM
DEPARTMENT OF SERVICES • DEPARTMENT OF REGULATION AND LICENSURE
DEPARTMENT OF FINANCE AND SUPPORT

Regulation & Licensure, Credentialing Division
301 Centennial Mall South, 3rd Floor, P.O. Box 94986
Lincoln, NE 68509-4986
Phone (402) 471-2115 Fax (402) 471-3577

STATE OF NEBRASKA
DAVE HEINEMAN, GOVERNOR

July 6, 2005

Wise Kid's Inc
5829 Northampton Blvd
Omaha NE 68104

This is the letter from DHHS which includes their probationary status license (see license on page 17).

Dear Mr. Hendersen & Ms. Imlay:

In accordance with the Notice of Disciplinary Action, issued by the Director, Dr. Richard A. Raymond, on June 20, 2005, your original License to operate a Child Care Center in the State of Nebraska has been placed on probation. A license imprinted with the term "PROBATION" is enclosed, this status became effective July 5, 2005; and it will remain in effect until July 5, 2006. Upon completion of the probation a new license will be issued to you.

At this time we ask that you return your current license, within the next ten (10) days, to Marsha Wandersee in the Credentialing Division. If you have any questions please contact Child Care Licensing, at (402) 471-9302.

Sincerely,

Helen L. Meeks, Administrator
Credentialing Division

HLM/clb

cc: Child Care Licensing

AN EQUAL OPPORTUNITY/AFFIRMATIVE ACTION EMPLOYER
PRINTED WITH SOY INK ON RECYCLED PAPER

0385 04018

Your application for Nebraska Child Care Center has been approved and your licensure document is attached. You will receive a new licensure document each time you amend your license.

This license shall be kept available in the establishment and such proof of credentialing shall be shown upon request.

PROBATION

State of Nebraska

Department of Health and Human Services
Regulation and Licensure

WISE KID'S, INC.

Is hereby authorized in compliance with laws of the State of Nebraska to establish and conduct an
Operating **Child Care Center**
located at: **5829 NORTHAMPTON BLVD OMAHA NE 68104**

A maximum of **90** children in ages **18 MOS** to **13 YRS** may be in attendance at any one time during the hours of **0530** to **2330** on **MTWTFS**.

WISE KID'S, INC. is hereby issued License No. **CCC7470** which is effective on **12/31/1997**

Given under the name and Seal of the Department of Health and Human Services Regulation and Licensure of the State of Nebraska at Lincoln on **12/31/1997**.

HEALTH AND HUMAN SERVICES SYSTEM STATE OF NEBRASKA SEAL EST. JAN. 1, 1997

Department of Health & Human Services
DHHS
NEBRASKA

LICENSURE UNIT
P.O. BOX 94986, LINCOLN, NE 68509-4986
PHONE: (402) 471-2115 FAX: (402) 471-3577

State of Nebraska
Dave Heineman, Governor

Verification of Nebraska Licensure

Date Verification Created:	Fri Jul 13 12:59:33 2012
License Number:	CCC8607
Profession:	Early Childhood
License Type:	Child Care Center

General License Information

Name on License	KID'S ARK LEARNING CTR
Owner/Manager	KID'S ARK LEARNING CENTER LLC
Address on License	4411 NORTH 61 ST OMAHA, NE 68104
Telephone	(402) 457-6558
Profession Name	Early Childhood
License Type	Child Care Center
License Number	CCC8607
Date of Issuance	10/18/2004
License Billing Date	10/31/2012
License Status	Active
Effective Date of Status	10/18/2004
Reason for License Status	License Issuance

Operations Information

Ages from:	6 WKS
Ages to:	13 YRS
Hours of Operation (from)	0600
Hours of Operation (to)	2330
Days of Week Open	MTWTHF
Capacity:	78
Has Agreement with HHS to Provide Subsidized Care?	Yes
Participates in the USDA Child Care Food Program?	Yes

Disciplinary/Non-Disciplinary Information

Additional information may be obtained from the Licensure Unit (402) 471-2115 if actions are listed.

Start	End	Disciplinary/Non-disciplinary Action

DISCLAIMER
THE INFORMATION PROVIDED ON THIS FORM IS ACCURATE AND CORRECT AS OF THE VERIFICATION CREATION DATE LISTED ON THE TOP OF THIS FORM. IF YOU HAVE ANY QUESTIONS PLEASE CONTACT THE UNIT.

Department of Health & Human Services
DHHS
NEBRASKA

LICENSURE UNIT
P.O. BOX 94986, LINCOLN, NE 68509-4986
PHONE: (402) 471-2115 FAX: (402) 471-3577

State of Nebraska
Dave Heineman, Governor

Verification of Nebraska Licensure

Disciplinary/Non-Disciplinary Information (continued)

Start	End	Disciplinary/Non-disciplinary Action
01/13/2009	07/13/2009	-Licensing Agreement

See page 3 for actual agreement.

DISCLAIMER
THE INFORMATION PROVIDED ON THIS FORM IS ACCURATE AND CORRECT AS OF THE VERIFICATION CREATION DATE LISTED ON THE TOP OF THIS FORM. IF YOU HAVE ANY QUESTIONS PLEASE CONTACT THE UNIT.

01/14/2009 09:10 FAX 4025951857 DHHS-DPH 002/007

DHHS
Nebraska Department of Health and Human Services

1801 North 23rd St., Omaha, NE 68114

State of Nebraska
Dave Heineman, Governor

Licensing Agreement

I, Gale Henderson, licensee and director of Kid's Ark Learning Center, a licensed Child Care Center, located at 4411 North 61st Street, Omaha, Nebraska, 68104; hereby voluntarily state and declare:

I have read and understand the Child Care Center Standards (CRED-PB-365).

I agree to comply with each of the Child Care Center Standards as long as I am licensed by the State of Nebraska to provide child care services.

I agree to comply and understand:

391NAC 8-009 Staffing: Center staff or any person designated by the licensee as having responsibility for children shall have responsibility to provide adequate and appropriate supervision at all times children are in attendance. Evidence of negligent or willful lack of supervision is basis for denial of the application or suspension or revocation of the center's license. (Regulation 36 page 9)

I agree and understand that any and all staff that transports child care children shall not release a child at a drop off location until they visually communicate receipt of that child by an authorized adult.

I agree and understand that any and all staff that transports child care children shall review, sign and date program policy regarding transportation.

I understand that Children's Services Licensing staff shall conduct announced or unannounced visits to my facility to determine compliance with this Agreement.

Any violation of this Licensing Agreement may be grounds for further discipline as the Nebraska Department of Health and Human Services, Division of Public Health, Children's Services Licensing may deem appropriate.

This Agreement shall be in effect from January 13, 2009 to July 13, 2009.

(GS)
Department Witness

01/13/2009
Date

OR

Non-Relative Witness/Notary Public

Date

Gale Henderson
Primary provider/Licensee

4411 N. 61st Street
Street Address

Omaha, NE 68104
City, State & Zip Code

1-13-09
Date

Helping People Live Better Lives
An Equal Opportunity/Affirmative Action Employer
printed with soy ink on recycled paper
LO-00

WISE KIDS AND KIDS ARK CHILD CARE CENTERS

Exhibit A & B Explanation

EXHIBIT A AND B EXPLANATIONS

July 1, 2011 through January 31, 2012

Child Number	**1**	
DOCUMENTED TIME OF CARE	**NDE**	**DHHS**
Thursday 12/1/2011	10.75	10.75
Friday 12/2/2011	9.00	9.00
Monday 12/5/2011	9.00	9.00
Tuesday 12/6/2011	-	11.00
Wednesday 12/7/2011	10.00	10.00
Thursday 12/8/2011	10.00	10.00
Friday 12/9/2011	-	9.00
Monday 12/12/2011	7.25	7.25
Tuesday 12/13/2011	9.00	9.00
Wednesday 12/14/2011	9.50	9.50
Thursday 12/15/2011	10.00	10.00
Friday 12/16/2011	9.00	9.00
Monday 12/19/2011	10.00	10.00
Tuesday 12/20/2011	8.75	8.75
Wednesday 12/21/2011	11.00	11.00
Thursday 12/22/2011	-	10.75
Friday 12/23/2011	8.75	8.75
(Center Closed) Monday 12/26/2011	-	-
Tuesday 12/27/2011	-	-
Wednesday 12/28/2011	-	-
Thursday 12/29/2011	-	-
Friday 12/30/2011	-	-
Documented Days ***(Note 1)***	14.00	17.00
Documented Hours ***(Note 2)***	1.75	3.50

The first page of this exhibit contains explanations regarding what is included in **Exhibits A and B**.

The top part of the exhibit contains the APA's comparison of the NDE attendance calendars and the DHHS attendance calendars.

Highlighted cells indicate days in which the NDE and DHHS records did not agree. In this example, the DHHS attendance calendar included 3 more days and 1.75 more hours than the NDE attendance calendar.

APA CALCULATED AMOUNT	
Correct Daily Rate ***(Note 3)***	$37.50
Correct Hourly Rate ***(Note 3)***	$5.00
APA Calculated Billable Amount per NDE Records	$533.75
APA Calculated Billable Amount per DHHS Records	$655.00
Difference in Billable Amount based on NDE & DHHS Records	**($121.25)**

This section of the exhibits includes the APA's calculation of the amounts billable to DHHS, based on the attendance records in the above section. A variance also indicates the DHHS records and NDE records did not agree.

ACTUAL AMOUNT PAID	
Daily Rate Paid	$37.50
Hourly Rate Paid	$5.00
Actual Days Paid	17.00
Actual Hours Paid	0.00
Total Amount Paid	**$637.50**
Variance between DHHS Documented Days and Days Paid	0.00
Variance between DHHS Documented Hours and Hours Paid	3.50
Variance between APA Calculated Billable Amount based on DHHS Records and Actual Amount Paid	**N/A** ***(Note 4)***

This section of the exhibits includes the actual amounts paid by DHHS. If the last cell includes an amount or an N/A, there is a variance between what DHHS paid and what the DHHS attendance records supported. In this example, DHHS actually paid 17 days, but the attendance calendar supported 17 days and 3.5 hours. The 3.5 hours was not paid.

WISE KIDS AND KIDS ARK CHILD CARE CENTERS

KIDS ARK DECEMBER 2011 SUMMARY

July 1, 2011 through January 31, 2012

Exhibit A

Child Number	**1**		**2**		**3**		**4**		**5**		**6**		**7**		**8**		**9**		**10**	
DOCUMENTED TIME OF CARE	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**
Thursday 12/1/2011	3.75	4.00	10.00	11.00	10.00	11.00	-	9.00	2.75	3.50	9.75	10.50	9.00	10.00	-	-	-	-	8.75	10.00
Friday 12/2/2011	5.25	6.50	9.25	11.00	9.75	11.00	-	9.00	2.75	3.50	9.75	10.50	8.75	10.00	8.50	9.00	-	-	9.75	10.00
(Center Closed) Sunday 12/4/2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Monday 12/5/2011	3.50	4.00	10.25	11.00	9.75	11.00	9.75	9.00	2.50	3.50	9.50	10.50	8.75	10.00	-	-	-	-	-	10.00
Tuesday 12/6/2011	7.50	4.00	9.75	11.00	9.75	11.00	9.75	9.00	2.50	3.50	9.50	10.50	8.75	10.00	-	-	-	-	9.00	10.00
Wednesday 12/7/2011	4.75	4.00	7.50	11.00	7.50	11.00	9.00	9.00	2.75	3.50	9.75	10.50	8.00	10.00	-	-	-	-	10.25	10.00
Thursday 12/8/2011	5.00	6.50	10.00	11.00	10.00	11.00	9.00	9.00	3.00	3.50	9.75	10.50	9.00	10.00	-	-	-	-	9.75	10.00
Friday 12/9/2011	4.50	4.00	10.00	11.00	10.00	11.00	9.75	9.00	2.75	3.50	-	10.50	9.00	10.00	-	-	-	-	10.00	10.00
Monday 12/12/2011	4.25	6.50	6.50	11.00	6.75	11.00	-	9.00	2.75	3.50	9.75	10.50	8.75	10.00	-	-	-	-	-	10.00
Tuesday 12/13/2011	7.25	6.50	10.00	11.00	10.00	11.00	9.25	9.00	2.75	3.50	9.75	10.50	9.00	10.00	8.00	-	-	-	9.75	10.00
Wednesday 12/14/2011	7.75	6.50	10.25	11.00	10.25	11.00	9.00	9.00	2.75	3.50	9.75	10.50	9.25	10.00	-	-	-	-	10.25	10.00
Thursday 12/15/2011	6.75	6.50	10.00	11.00	10.00	11.00	8.25	9.00	2.75	3.50	9.75	10.50	9.00	10.00	-	-	-	-	9.75	10.00
Friday 12/16/2011	7.25	6.50	10.25	11.00	10.25	11.00	8.25	9.00	2.75	3.50	7.25	10.50	9.25	10.00	-	-	-	-	8.00	10.00
Monday 12/19/2011	4.25	4.00	-	11.00	-	11.00	6.00	9.00	9.75	10.50	-	10.50	9.50	10.00	-	-	-	7.50	6.50	7.00
Tuesday 12/20/2011	3.50	4.00	5.25	11.00	5.50	11.00	8.75	9.00	9.50	10.50	9.50	10.50	9.50	10.00	-	-	6.50	7.50	8.00	7.00
Wednesday 12/21/2011	4.00	4.00	11.50	11.00	10.25	11.00	9.75	9.00	9.75	10.50	10.00	10.50	9.00	10.00	-	-	-	7.50	5.50	7.00
Thursday 12/22/2011	-	4.00	9.25	11.00	9.25	11.00	8.75	9.00	9.50	10.50	9.50	10.50	9.25	10.00	-	-	-	7.50	6.00	7.00
Friday 12/23/2011	3.25	4.00	8.25	10.00	8.25	11.00	5.75	9.00	9.50	10.50	8.50	10.50	9.50	10.00	-	-	4.00	-	6.25	7.00
Tuesday 12/27/2011	3.50	4.00	10.25	11.00	10.50	11.00	8.75	9.00	9.50	10.50	9.50	10.50	9.50	10.00	-	9.00	-	7.50	8.50	7.00
Wednesday 12/28/2011	3.75	4.00	10.25	11.00	10.25	11.00	8.50	9.00	9.75	10.50	9.50	10.50	9.50	10.00	-	9.00	-	7.50	8.00	7.00
Thursday 12/29/2011	5.50	6.50	10.25	11.00	10.25	11.00	8.50	9.00	9.75	10.50	9.75	10.50	9.50	10.00	-	9.00	-	7.50	7.25	7.00
Friday 12/30/2011	2.75	4.00	10.25	11.00	10.25	11.00	9.75	9.00	9.75	10.50	9.75	10.50	9.25	10.00	-	9.00	-	7.50	7.25	7.00
Documented Days ***(Note 1)***	5.00	8.00	19.00	21.00	19.00	21.00	17.00	21.00	9.00	9.00	19.00	21.00	21.00	21.00	2.00	5.00	1.00	8.00	18.00	21.00
Documented Hours ***(Note 2)***	61.50	52.00	8.50	20.00	7.50	21.00	5.75	-	32.75	46.50	-	10.50	-	-	-	-	4.00	-	6.00	-

APA CALCULATED AMOUNT										
Correct Daily Rate ***(Note 3)***	$31.00	$37.50	$32.50	$32.50	$31.00	$37.50	$31.00	$31.00	$31.00	$31.00
Correct Hourly Rate ***(Note 3)***	$4.50	$5.00	$5.00	$5.00	$4.50	$5.00	$4.50	$4.50	$4.50	$4.50
APA Calculated Billable Amount per NDE Calendars	$431.75	$755.00	$655.00	$581.25	$426.38	$712.50	$651.00	$62.00	$49.00	$585.00
APA Calculated Billable Amount per DHHS Calendars	$482.00	$887.50	$787.50	$682.50	$488.25	$840.00	$651.00	$155.00	$248.00	$651.00
Difference in Billable Amount based on NDE & DHHS Calendars	**($50.25)**	**($132.50)**	**($132.50)**	**($101.25)**	**($61.87)**	**($127.50)**	**$0.00**	**($93.00)**	**($199.00)**	**($66.00)**

ACTUAL AMOUNT PAID										
Daily Rate Paid	$31.00	$37.50	$32.50	$32.50	$31.00	$37.50	$31.00	$31.00	$31.00	$32.50
Hourly Rate Paid	$4.50	$5.00	$5.00	$5.00	$4.50	$5.00	$4.50	$4.50	$4.50	$5.00
Actual Days Paid	8.00	21.00	21.00	21.00	9.00	21.00	21.00	5.00	9.00	21.00
Actual Hours Paid	52.00	20.00	0.00	0.00	46.50	10.50	0.00	0.00	0.00	0.00
Total Amount Paid	**$482.00**	**$887.50**	**$682.50**	**$682.50**	**$488.25**	**$840.00**	**$651.00**	**$155.00**	**$279.00**	**$682.50**
Variance between DHHS Documented Days and Days Paid	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1.00)	0.00
Variance between DHHS Documented Hours and Hours Paid	0.00	0.00	21.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Variance between APA Calculated Billable Amount based on DHHS Calendars and Actual Amount Paid	**$0.00**	**$0.00**	**N/A** ***(Note 4)***	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**($31.00)**	**($31.50)**

WISE KIDS AND KIDS ARK CHILD CARE CENTERS

KIDS ARK DECEMBER 2011 SUMMARY

July 1, 2011 through January 31, 2012

Exhibit A

Child Number	11		12		13		14		15		16		17		18		19		20	
DOCUMENTED TIME OF CARE	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**
Thursday 12/1/2011	-	10.00	7.00	9.00	0.50	2.00	1.50	2.50	11.00	10.00	2.00	3.00	9.00	10.00	-	-	-	-	9.75	10.00
Friday 12/2/2011	-	10.00	7.50	9.00	0.50	2.00	1.50	2.50	11.50	10.00	1.75	3.00	9.00	10.00	-	-	-	-	9.75	10.00
(Center Closed) Sunday 12/4/2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Monday 12/5/2011	-	10.00	8.50	9.00	1.50	2.00	1.50	2.50	10.75	10.00	3.75	3.00	8.75	10.00	-	-	-	-	9.50	10.00
Tuesday 12/6/2011	9.00	10.00	4.75	9.00	0.50	2.00	1.00	2.50	8.00	10.00	1.75	3.00	8.75	10.00	-	-	-	-	-	-
Wednesday 12/7/2011	10.50	10.00	4.25	9.00	0.50	2.00	0.75	2.50	10.75	10.00	3.75	3.00	8.00	10.00	-	-	-	-	-	-
Thursday 12/8/2011	9.75	10.00	-	9.00	-	2.00	2.00	2.50	3.25	10.00	-	3.00	9.00	10.00	-	-	-	-	-	-
Friday 12/9/2011	9.75	10.00	7.50	9.00	1.75	2.00	2.25	2.50	10.75	10.00	4.00	3.00	-	10.00	-	-	-	-	-	-
Monday 12/12/2011	-	10.00	6.75	9.00	0.50	2.00	1.75	2.50	10.75	10.00	3.75	3.00	8.75	10.00	-	-	-	-	-	-
Tuesday 12/13/2011	9.75	10.00	9.75	9.00	2.75	2.00	1.25	2.50	8.00	10.00	2.00	3.00	9.00	10.00	-	-	-	-	-	-
Wednesday 12/14/2011	10.25	10.00	9.00	9.00	1.00	2.00	1.00	2.50	-	10.00	-	3.00	9.25	10.00	10.50	-	-	-	9.75	10.00
Thursday 12/15/2011	9.75	10.00	7.50	9.00	1.00	2.00	1.00	2.50	8.50	10.00	2.00	3.00	9.00	10.00	10.25	-	-	-	8.50	10.00
Friday 12/16/2011	8.00	10.00	-	9.00	0.50	2.00	0.50	2.50	9.00	10.00	2.50	3.00	-	10.00	11.25	-	-	-	9.75	10.00
Monday 12/19/2011	6.50	7.00	-	9.00	-	9.00	5.00	9.50	10.25	10.00	10.25	10.00	9.50	10.00	-	-	-	-	9.75	10.00
Tuesday 12/20/2011	8.00	7.00	-	9.00	-	9.00	9.75	9.50	10.75	10.00	10.75	10.00	9.25	10.00	9.00	-	-	-	9.50	10.00
Wednesday 12/21/2011	5.50	7.00	-	9.00	-	9.00	6.50	9.50	9.25	10.00	9.25	10.00	9.25	10.00	9.50	-	-	-	9.75	10.00
Thursday 12/22/2011	6.00	7.00	-	9.00	-	9.00	10.25	9.50	10.50	10.00	10.50	10.00	9.25	10.00	-	-	-	-	5.25	10.00
Friday 12/23/2011	6.25	7.00	-	9.00	-	9.00	10.75	8.50	7.50	-	7.50	-	9.25	10.00	-	-	-	-	9.50	10.00
Tuesday 12/27/2011	8.50	7.00	-	9.00	-	9.00	6.75	9.50	9.25	10.00	9.25	10.00	9.50	10.00	-	-	-	-	9.50	10.00
Wednesday 12/28/2011	8.25	7.00	8.75	9.00	8.75	9.00	8.75	9.50	9.50	10.00	9.50	10.00	9.50	10.00	-	-	-	-	9.75	10.00
Thursday 12/29/2011	7.25	7.00	9.75	9.00	3.00	9.00	5.75	9.50	10.50	10.00	10.50	10.00	7.75	10.00	-	-	-	-	9.75	10.00
Friday 12/30/2011	7.25	7.00	8.00	9.00	7.00	9.00	-	9.50	10.25	10.00	10.25	10.00	-	10.00	-	-	-	-	9.75	10.00
Documented Days ***(Note 1)***	16.00	21.00	11.00	21.00	2.00	9.00	6.00	9.00	19.00	20.00	9.00	8.00	18.00	21.00	5.00	-	-	-	14.00	15.00
Documented Hours ***(Note 2)***	6.25	-	9.00	-	14.00	24.00	27.75	30.00	11.00	-	29.50	36.00	-	-	2.00	-	-	-	5.25	-

APA CALCULATED AMOUNT										
Correct Daily Rate ***(Note 3)***	$37.50	$32.50	$31.00	$31.00	$37.50	$31.00	$31.00			$31.00
Correct Hourly Rate ***(Note 3)***	$5.00	$5.00	$4.50	$4.50	$5.00	$4.50	$4.50			$4.50
APA Calculated Billable Amount per NDE Calendars	$631.25	$402.50	$125.00	$310.88	$767.50	$411.75	$558.00			$457.63
APA Calculated Billable Amount per DHHS Calendars	$787.50	$682.50	$387.00	$414.00	$750.00	$410.00	$651.00			$465.00
Difference in Billable Amount based on NDE & DHHS Calendars	**($156.25)**	**($280.00)**	**($262.00)**	**($103.12)**	**$17.50**	**$1.75**	**($93.00)**			**($7.37)**

ACTUAL AMOUNT PAID										
Daily Rate Paid	$37.50	$32.50	$31.00	$31.00	$37.50	$31.00	$31.00			$31.00
Hourly Rate Paid	$5.00	$5.00	$4.50	$4.50	$5.00	$4.50	$4.50			$4.50
Actual Days Paid	21.00	21.00	9.00	9.00	20.00	8.00	21.00			15.00
Actual Hours Paid	0.00	0.00	24.00	30.00	0.00	36.00	0.00			0.00
Total Amount Paid	**$787.50**	**$682.50**	**$387.00**	**$414.00**	**$750.00**	**$410.00**	**$651.00**			**$465.00**
Variance between DHHS Documented Days and Days Paid	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
Variance between DHHS Documented Hours and Hours Paid	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
Variance between APA Calculated Billable Amount based on DHHS Calendars and Actual Amount Paid	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**			**$0.00**

WISE KIDS AND KIDS ARK CHILD CARE CENTERS

KIDS ARK DECEMBER 2011 SUMMARY

July 1, 2011 through January 31, 2012

Exhibit A

Child Number	21		22		23		24		25		26		27		28		29		30	
DOCUMENTED TIME OF CARE	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**
Thursday 12/1/2011	7.00	9.00	9.00	10.00	-	10.25	1.50	2.50	1.50	2.50	7.50	8.00	8.00	10.00	8.00	10.00	8.00	10.00	-	-
Friday 12/2/2011	7.50	9.00	8.75	10.00	9.00	10.25	1.50	2.50	1.50	2.50	7.50	8.00	-	-	-	-	-	-	-	-
(Center Closed) Sunday 12/4/2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Monday 12/5/2011	8.50	9.00	8.75	10.00	-	10.25	1.50	2.50	1.50	2.50	7.00	8.00	7.25	10.00	7.25	10.00	7.25	10.00	-	-
Tuesday 12/6/2011	4.50	9.00	10.25	10.00	-	10.25	2.00	2.50	1.00	2.50	7.50	8.00	9.50	10.00	9.50	10.00	9.50	10.00	1.25	-
Wednesday 12/7/2011	4.25	9.00	8.00	10.00	-	10.25	1.50	2.50	0.75	2.50	7.00	8.00	8.25	10.00	8.00	10.00	8.00	10.00	2.50	-
Thursday 12/8/2011	-	9.00	9.00	10.00	9.75	10.25	2.00	2.50	2.00	2.50	7.75	8.00	9.75	10.00	9.75	10.00	9.75	10.00	1.50	-
Friday 12/9/2011	7.50	9.00	9.00	10.00	9.75	10.25	2.25	2.50	2.25	2.50	7.50	8.00	-	-	-	-	-	-	1.50	-
Monday 12/12/2011	7.00	9.00	8.75	10.00	-	10.25	2.75	2.50	1.75	2.50	7.25	8.00	9.75	10.00	9.75	10.00	9.75	10.00	-	-
Tuesday 12/13/2011	9.25	9.00	9.00	10.00	9.75	10.25	2.50	2.50	1.25	2.50	7.50	8.00	9.75	10.00	9.75	10.00	9.75	10.00	-	-
Wednesday 12/14/2011	9.00	9.00	9.25	10.00	9.75	10.25	1.00	2.50	-	2.50	7.50	8.00	9.75	10.00	9.75	10.00	9.75	10.00	2.50	-
Thursday 12/15/2011	7.50	9.00	9.00	10.00	9.75	10.25	1.00	2.50	1.00	2.50	7.50	8.00	9.75	10.00	9.75	10.00	9.75	10.00	-	-
Friday 12/16/2011	-	9.00	9.25	10.00	9.75	10.25	-	2.50	0.50	2.50	7.75	8.00	-	-	-	-	-	-	2.50	-
Monday 12/19/2011	-	9.00	9.25	10.00	9.75	10.25	4.50	9.50	5.00	9.50	7.75	8.00	8.25	10.00	8.25	10.00	8.25	10.00	-	-
Tuesday 12/20/2011	-	9.00	9.25	10.00	9.50	10.25	10.00	9.50	9.75	9.50	8.50	8.00	9.50	10.00	9.50	10.00	9.50	10.00	-	-
Wednesday 12/21/2011	-	9.00	9.25	10.00	9.75	10.25	6.50	9.50	6.50	9.50	8.50	8.00	9.75	10.00	9.75	10.00	9.75	10.00	-	-
Thursday 12/22/2011	-	9.00	9.25	10.00	9.50	10.25	9.75	9.50	10.25	9.50	8.25	8.00	8.50	10.00	8.50	10.00	8.50	10.00	-	-
Friday 12/23/2011	-	9.00	8.25	10.00	9.75	10.25	10.75	8.50	10.75	8.50	7.75	8.00	-	-	-	-	-	-	-	-
Tuesday 12/27/2011	-	9.00	9.50	10.00	9.50	10.25	6.75	9.50	6.75	9.50	7.25	8.00	9.50	10.00	9.50	10.00	9.50	10.00	-	-
Wednesday 12/28/2011	8.75	9.00	9.25	10.00	9.75	10.25	5.75	9.50	8.75	9.50	9.25	8.00	9.75	10.00	9.50	10.00	9.75	10.00	-	-
Thursday 12/29/2011	9.50	9.00	9.25	10.00	9.75	10.25	5.75	9.50	5.75	9.50	9.25	8.00	8.00	10.00	8.00	10.00	8.00	10.00	-	-
Friday 12/30/2011	8.00	9.00	9.25	10.00	9.75	10.25	-	9.50	-	9.50	9.25	8.00	-	10.00	-	10.00	-	10.00	-	-
Documented Days ***(Note 1)***	11.00	21.00	21.00	21.00	16.00	21.00	5.00	9.00	6.00	9.00	21.00	21.00	16.00	17.00	16.00	17.00	16.00	17.00	-	-
Documented Hours ***(Note 2)***	8.75	-	0.25	-	-	5.25	36.25	30.00	26.75	30.00	-	-	-	-	-	-	-	-	11.75	-

APA CALCULATED AMOUNT									
Correct Daily Rate ***(Note 3)***	$31.00	$32.50	$31.00	$31.00	$31.00	$37.50	$31.00	$37.50	$32.50
Correct Hourly Rate ***(Note 3)***	$4.50	$5.00	$4.50	$4.50	$4.50	$5.00	$4.50	$5.00	$5.00
APA Calculated Billable Amount per NDE Calendars	$380.38	$683.75	$496.00	$318.13	$306.38	$787.50	$496.00	$600.00	$520.00
APA Calculated Billable Amount per DHHS Calendars	$651.00	$682.50	$674.63	$414.00	$414.00	$787.50	$527.00	$637.50	$552.50
Difference in Billable Amount based on NDE & DHHS Calendars	**($270.62)**	**$1.25**	**($178.63)**	**($95.87)**	**($107.62)**	**$0.00**	**($31.00)**	**($37.50)**	**($32.50)**

ACTUAL AMOUNT PAID									
Daily Rate Paid	$31.00	$32.50	$31.00	$31.00	$31.00	$37.50	$31.00	$37.50	$32.50
Hourly Rate Paid	$4.50	$5.00	$4.50	$4.50	$4.50	$5.00	$4.50	$5.00	$5.00
Actual Days Paid	21.00	21.00	21.00	9.00	9.00	21.00	17.00	17.00	17.00
Actual Hours Paid	0.00	0.00	0.00	30.00	30.00	0.00	0.00	0.00	0.00
Total Amount Paid	**$651.00**	**$682.50**	**$651.00**	**$414.00**	**$414.00**	**$787.50**	**$527.00**	**$637.50**	**$552.50**
Variance between DHHS Documented Days and Days Paid	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Variance between DHHS Documented Hours and Hours Paid	0.00	0.00	5.25	0.00	0.00	0.00	0.00	0.00	0.00
Variance between APA Calculated Billable Amount based on DHHS Calendars and Actual Amount Paid	**$0.00**	**$0.00**	**N/A** ***(Note 4)***	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**

WISE KIDS AND KIDS ARK CHILD CARE CENTERS

KIDS ARK DECEMBER 2011 SUMMARY

July 1, 2011 through January 31, 2012

Exhibit A

Child Number	31		32		33		34		35		36		37		38		39		40	
DOCUMENTED TIME OF CARE	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**
Thursday 12/1/2011	5.50	-	-	3.00	-	3.00	1.50	2.50	7.75	-	3.00	4.00	3.00	4.00	-	4.00	8.50	9.50	0.50	-
Friday 12/2/2011	7.50	-	-	3.00	-	3.00	1.50	2.50	7.75	-	2.75	4.00	2.75	4.00	-	4.00	8.50	9.50	0.50	-
(Center Closed) Sunday 12/4/2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Monday 12/5/2011	-	-	1.50	3.00	1.50	3.00	1.50	2.50	7.75	-	3.25	4.00	3.25	4.00	-	4.00	8.50	9.50	0.50	-
Tuesday 12/6/2011	-	-	1.75	3.00	1.25	3.00	2.00	2.50	8.75	-	2.75	4.00	2.75	4.00	-	4.00	8.50	9.50	1.75	-
Wednesday 12/7/2011	-	-	1.75	3.00	1.75	3.00	1.50	2.50	8.00	-	1.50	4.00	1.50	4.00	-	4.00	8.50	9.50	0.50	-
Thursday 12/8/2011	-	-	1.75	3.00	1.75	3.00	2.00	2.50	7.75	-	3.00	4.00	3.00	4.00	-	4.00	9.00	9.50	0.50	-
Friday 12/9/2011	-	-	1.50	3.00	1.50	3.00	2.25	2.50	8.00	-	3.00	4.00	3.00	4.00	-	4.00	9.25	9.50	0.50	-
Monday 12/12/2011	-	-	2.00	3.00	2.00	3.00	2.75	2.50	8.00	-	1.25	4.00	1.25	4.00	-	4.00	9.75	9.50	0.50	-
Tuesday 12/13/2011	-	-	1.25	3.00	1.25	3.00	2.50	2.50	8.00	-	3.00	4.00	3.00	4.00	-	4.00	9.25	9.50	0.50	-
Wednesday 12/14/2011	-	-	1.00	3.00	1.00	3.00	1.00	2.50	7.50	-	2.50	4.00	2.50	4.00	-	4.00	8.25	9.50	0.50	-
Thursday 12/15/2011	-	-	1.00	3.00	1.00	3.00	1.00	2.50	8.00	-	3.00	4.00	3.00	4.00	-	4.00	8.25	9.50	-	-
Friday 12/16/2011	-	-	1.00	3.00	1.00	3.00	-	2.50	8.00	-	3.25	4.00	3.25	4.00	-	4.00	-	9.50	0.50	-
Monday 12/19/2011	-	-	8.50	9.00	8.50	9.00	4.50	9.50	-	-	-	-	-	-	-	-	4.50	9.50	-	-
Tuesday 12/20/2011	-	-	8.75	9.00	8.75	9.00	10.00	9.50	-	-	5.25	11.00	5.25	11.00	5.25	11.00	9.75	9.50	-	-
Wednesday 12/21/2011	-	-	4.50	9.00	8.75	9.00	6.50	9.50	-	-	10.25	11.00	10.25	11.00	10.25	11.00	6.50	9.50	-	-
Thursday 12/22/2011	-	-	5.50	9.00	5.50	9.00	9.75	9.50	-	-	9.25	11.00	9.25	11.00	9.25	11.00	10.25	9.50	-	-
Friday 12/23/2011	-	-	4.75	9.00	4.75	9.00	10.75	8.50	-	-	9.25	11.00	9.25	11.00	9.25	11.00	10.75	8.50	-	-
Tuesday 12/27/2011	-	-	8.50	9.00	8.50	9.00	6.75	9.50	8.00	-	10.50	11.00	10.50	11.00	10.50	11.00	6.75	9.50	8.00	-
Wednesday 12/28/2011	-	-	8.75	9.00	8.75	9.00	8.75	9.50	8.00	-	10.25	11.00	10.25	11.00	10.25	11.00	5.75	9.50	8.00	-
Thursday 12/29/2011	-	-	8.75	9.00	8.75	9.00	5.75	9.50	8.00	-	10.25	11.00	10.25	11.00	10.25	11.00	5.75	9.50	8.00	-
Friday 12/30/2011	-	-	8.25	9.00	8.25	9.00	-	9.50	8.00	-	10.25	11.00	10.25	11.00	10.25	11.00	-	9.50	8.00	-
Documented Days ***(Note 1)***	1.00	-	6.00	9.00	7.00	9.00	6.00	9.00	16.00	-	7.00	8.00	7.00	8.00	7.00	8.00	16.00	21.00	4.00	-
Documented Hours ***(Note 2)***	5.50	-	29.25	36.00	24.25	36.00	30.50	30.00	-	-	39.00	56.00	39.00	56.00	6.75	56.00	17.00	-	6.75	-

APA CALCULATED AMOUNT										
Correct Daily Rate ***(Note 3)***		$31.00	$31.00	$31.00		$31.00	$31.00	$31.00	$32.50	
Correct Hourly Rate ***(Note 3)***		$4.50	$4.50	$4.50		$4.50	$4.50	$4.50	$5.00	
APA Calculated Billable Amount per NDE Calendars		$317.63	$326.13	$323.25		$392.50	$392.50	$247.38	$605.00	
APA Calculated Billable Amount per DHHS Calendars		$441.00	$441.00	$414.00		$500.00	$500.00	$500.00	$682.50	
Difference in Billable Amount based on NDE & DHHS Calendars		**($123.37)**	**($114.87)**	**($90.75)**		**($107.50)**	**($107.50)**	**($252.62)**	**($77.50)**	

ACTUAL AMOUNT PAID										
Daily Rate Paid		$31.00	$31.00	$31.00		$31.00	$31.00	$31.00	$32.50	
Hourly Rate Paid		$4.50	$4.50	$4.50		$4.50	$4.50	$4.50	$5.00	
Actual Days Paid		9.00	9.00	9.00		8.00	8.00	8.00	21.00	
Actual Hours Paid		36.00	36.00	30.00		56.00	56.00	56.00	0.00	
Total Amount Paid		**$441.00**	**$441.00**	**$414.00**		**$500.00**	**$500.00**	**$500.00**	**$682.50**	
Variance between DHHS Documented Days and Days Paid		0.00	0.00	0.00		0.00	0.00	0.00	0.00	
Variance between DHHS Documented Hours and Hours Paid		0.00	0.00	0.00		0.00	0.00	0.00	0.00	
Variance between APA Calculated Billable Amount based on DHHS Calendars and Actual Amount Paid		**$0.00**	**$0.00**	**$0.00**		**$0.00**	**$0.00**	**$0.00**	**$0.00**	

WISE KIDS AND KIDS ARK CHILD CARE CENTERS

KIDS ARK DECEMBER 2011 SUMMARY

July 1, 2011 through January 31, 2012

Exhibit A

Child Number	41		42		43		44		45		46		47		48		49		50	
DOCUMENTED TIME OF CARE	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**
Thursday 12/1/2011	-	3.00	-	3.00	-	7.00	-	7.00	-	-	8.25	8.00	7.50	8.00	-	-	10.00	10.50	10.00	10.50
Friday 12/2/2011	-	3.00	-	3.00	-	7.00	-	7.00	-	-	8.00	8.00	7.50	8.00	-	-	10.75	10.50	10.75	10.50
(Center Closed) Sunday 12/4/2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Monday 12/5/2011	-	3.00	-	3.00	6.75	7.00	6.75	7.00	-	-	8.75	8.00	7.00	8.00	-	-	-	10.50	-	10.50
Tuesday 12/6/2011	2.50	3.00	2.50	3.00	6.75	7.00	6.00	7.00	-	-	-	8.00	7.75	8.00	-	-	9.75	10.50	9.75	10.50
Wednesday 12/7/2011	3.00	3.00	3.00	3.00	6.00	7.00	6.00	7.00	-	-	8.00	8.00	7.00	8.00	-	-	8.00	10.50	8.00	10.50
Thursday 12/8/2011	3.00	3.00	3.00	3.00	12.75	12.50	13.00	12.50	-	-	8.25	8.00	7.75	8.00	-	-	9.00	10.50	9.00	10.50
Friday 12/9/2011	3.50	3.00	2.50	3.00	12.75	12.50	12.75	12.50	-	-	8.25	8.00	7.50	8.00	-	-	9.00	10.50	9.00	10.50
Monday 12/12/2011	2.50	3.00	2.50	3.00	12.50	12.50	12.50	12.50	-	-	8.50	8.00	7.25	8.00	-	-	10.00	10.50	10.00	10.50
Tuesday 12/13/2011	2.50	3.00	2.50	3.00	11.50	12.50	11.50	12.50	-	-	8.00	8.00	7.50	8.00	-	-	10.00	10.50	10.00	10.50
Wednesday 12/14/2011	2.50	3.00	2.50	3.00	12.50	12.50	12.50	12.50	-	-	8.25	8.00	7.50	8.00	-	-	10.25	10.50	10.25	10.50
Thursday 12/15/2011	2.50	3.00	2.50	3.00	12.25	12.50	12.25	12.50	-	-	7.75	8.00	7.50	8.00	-	-	10.00	10.50	10.00	10.50
Friday 12/16/2011	1.50	3.00	1.50	3.00	12.25	12.50	12.25	12.50	-	-	7.75	8.00	7.75	8.00	-	-	10.00	10.50	10.25	10.50
Monday 12/19/2011	-	10.00	-	10.00	9.00	12.50	9.00	12.50	-	-	7.75	8.00	7.75	8.00	-	10.00	9.25	10.50	9.25	10.50
Tuesday 12/20/2011	-	10.00	-	10.00	12.00	12.50	12.00	12.50	-	-	8.00	8.00	8.50	8.00	-	10.00	9.25	10.50	9.25	10.50
Wednesday 12/21/2011	-	10.00	-	10.00	12.00	12.50	12.00	12.50	-	-	7.50	8.00	8.50	8.00	-	10.00	9.25	10.50	9.25	10.50
Thursday 12/22/2011	-	10.00	-	10.00	12.00	12.50	12.25	12.50	-	-	8.50	8.00	8.25	8.00	-	10.00	9.25	10.50	9.50	10.50
Friday 12/23/2011	-	9.50	-	8.50	10.50	11.00	10.50	11.00	-	-	-	8.00	7.75	8.00	-	10.00	5.75	9.50	5.75	9.50
Tuesday 12/27/2011	9.75	10.00	9.75	10.00	12.00	12.50	12.00	12.50	-	-	8.25	8.00	7.25	8.00	9.50	10.00	-	10.50	-	10.50
Wednesday 12/28/2011	9.75	10.00	9.75	10.00	12.50	12.50	12.50	12.50	-	-	7.75	8.00	9.25	8.00	9.50	10.00	6.00	10.50	6.00	10.50
Thursday 12/29/2011	9.75	10.00	9.75	10.00	11.50	12.50	11.50	12.50	-	-	8.25	8.00	9.25	8.00	9.50	10.00	10.25	10.50	10.25	10.50
Friday 12/30/2011	9.75	10.00	9.75	10.00	12.25	12.50	12.25	12.50	-	-	-	8.00	9.25	8.00	9.25	10.00	10.25	10.50	10.25	10.50
Documented Days ***(Note 1)***	4.00	9.00	4.00	9.00	19.00	21.00	19.00	21.00	-	-	18.00	21.00	21.00	21.00	4.00	9.00	18.00	21.00	18.00	21.00
Documented Hours ***(Note 2)***	23.50	36.00	22.50	36.00	31.25	38.50	31.75	38.50	-	-	-	-	-	-	-	-	7.25	10.00	7.50	10.00

APA CALCULATED AMOUNT										***(Note 7)***
Correct Daily Rate ***(Note 3)***	$31.00	$31.00	$32.50	$37.50		$37.50	$31.00		$32.50	$37.50
Correct Hourly Rate ***(Note 3)***	$4.50	$4.50	$5.00	$5.00		$5.00	$4.50		$5.00	$5.00
APA Calculated Billable Amount per NDE Calendars	$229.75	$225.25	$773.75	$871.25		$675.00	$651.00		$621.25	$712.50
APA Calculated Billable Amount per DHHS Calendars	$441.00	$441.00	$875.00	$980.00		$787.50	$651.00		$732.50	$837.50
Difference in Billable Amount based on NDE & DHHS Calendars	**($211.25)**	**($215.75)**	**($101.25)**	**($108.75)**		**($112.50)**	**$0.00**		**($111.25)**	**($125.00)**

ACTUAL AMOUNT PAID		***(Note 5)***								
Daily Rate Paid	$31.00	$31.00	$32.50	$37.50		$37.50	$31.00		$32.50	$37.50
Hourly Rate Paid	$4.50	$4.50	$5.00	$5.00		$5.00	$4.50		$5.00	$5.00
Actual Days Paid	0.00	9.00	0.00	0.00		21.00	21.00		21.00	21.00
Actual Hours Paid	36.00	36.00	38.50	38.50		0.00	0.00		10.00	10.00
Total Amount Paid	**$162.00**	**$441.00**	**$192.50**	**$192.50**		**$787.50**	**$651.00**		**$732.50**	**$837.50**
Variance between DHHS Documented Days and Days Paid	9.00	0.00	21.00	21.00		0.00	0.00		0.00	0.00
Variance between DHHS Documented Hours and Hours Paid	0.00	0.00	0.00	0.00		0.00	0.00		0.00	0.00
Variance between APA Calculated Billable Amount based on DHHS Calendars and Actual Amount Paid	**N/A** ***(Note 4)***	**$0.00**	**N/A** ***(Note 4)***	**N/A** ***(Note 4)***		**$0.00**	**$0.00**		**$0.00**	**$0.00**

WISE KIDS AND KIDS ARK CHILD CARE CENTERS

KIDS ARK DECEMBER 2011 SUMMARY

July 1, 2011 through January 31, 2012

Exhibit A

Child Number	51		52		53		54		55		56		57		58		59		60	
DOCUMENTED TIME OF CARE	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**
Thursday 12/1/2011	3.00	3.50	10.00	10.00	2.00	1.50	-	-	8.50	9.00	8.50	9.00	-	-	-	-	9.00	10.00	-	-
Friday 12/2/2011	3.75	3.50	9.25	10.00	-	-	-	-	8.50	9.00	8.50	9.00	-	-	-	-	8.75	10.00	-	7.50
(Center Closed) Sunday 12/4/2011	-	-	-	-	-	1.50	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Monday 12/5/2011	-	3.50	8.75	10.00	1.00	1.50	-	-	9.50	9.00	8.50	9.00	-	-	-	-	8.75	10.00	6.50	7.50
Tuesday 12/6/2011	2.75	3.50	-	10.00	1.00	1.50	-	-	8.50	9.00	8.25	9.00	-	-	-	-	8.75	10.00	-	-
Wednesday 12/7/2011	1.50	3.50	10.00	10.00	-	1.50	-	-	8.25	9.00	8.25	9.00	-	-	-	-	8.75	10.00	4.75	7.50
Thursday 12/8/2011	2.00	3.50	9.25	10.00	-	1.50	-	-	8.25	9.00	7.25	9.00	-	-	-	-	9.00	10.00	-	-
Friday 12/9/2011	3.00	3.50	10.00	10.00	-	1.50	-	-	8.50	9.00	8.25	9.00	-	-	-	-	9.00	10.00	-	7.50
Monday 12/12/2011	2.75	3.50	10.00	10.00	1.00	1.50	-	-	8.00	9.00	8.50	9.00	7.50	-	-	-	8.75	10.00	-	7.50
Tuesday 12/13/2011	3.00	3.50	8.75	10.00	1.25	1.50	-	-	8.25	9.00	8.50	9.00	8.50	-	-	-	8.50	10.00	-	-
Wednesday 12/14/2011	2.75	3.50	10.00	10.00	1.25	1.50	-	-	8.50	9.00	8.50	9.00	8.50	-	-	-	8.25	10.00	5.00	7.50
Thursday 12/15/2011	3.00	3.50	10.00	10.00	1.25	1.50	-	-	8.25	9.00	8.25	9.00	9.25	-	-	-	9.00	10.00	-	-
Friday 12/16/2011	3.25	3.50	10.25	10.00	2.50	1.50	-	-	8.50	9.00	8.50	9.00	7.25	-	-	-	9.25	10.00	8.25	7.50
Monday 12/19/2011	9.25	10.50	9.75	10.00	6.25	7.00	6.25	7.00	8.75	9.00	8.75	9.00	-	-	-	-	8.50	10.00	-	7.50
Tuesday 12/20/2011	9.25	10.50	10.00	10.00	8.00	7.00	8.00	7.00	9.25	9.00	9.25	9.00	-	-	-	-	8.50	10.00	6.50	-
Wednesday 12/21/2011	9.25	10.50	10.00	10.00	7.00	7.00	7.00	7.00	9.25	9.00	9.25	9.00	-	-	-	-	8.75	10.00	-	7.50
Thursday 12/22/2011	9.50	10.50	-	10.00	7.50	7.00	7.50	7.00	9.25	9.00	9.25	9.00	-	-	-	-	9.25	10.00	-	-
Friday 12/23/2011	5.75	9.50	-	-	-	7.00	-	7.00	-	7.50	-	7.50	-	-	-	-	8.25	10.00	-	-
Tuesday 12/27/2011	-	10.50	10.00	10.00	8.50	7.00	8.50	7.00	8.50	9.00	8.50	9.00	7.50	-	-	-	9.00	10.00	-	7.50
Wednesday 12/28/2011	6.00	10.50	10.00	10.00	8.50	7.00	8.50	7.00	8.50	9.00	8.50	9.00	7.25	-	-	-	1.25	10.00	-	7.50
Thursday 12/29/2011	10.25	10.50	10.00	10.00	7.50	7.00	7.50	7.00	8.50	9.00	8.50	9.00	8.25	-	-	-	-	10.00	-	7.50
Friday 12/30/2011	10.25	10.50	10.00	10.00	-	7.00	-	7.00	8.50	9.00	8.50	9.00	-	-	-	-	-	10.00	-	7.50
Documented Days ***(Note 1)***	7.00	9.00	18.00	20.00	7.00	9.00	7.00	9.00	20.00	21.00	20.00	21.00	8.00	-	-	-	18.00	21.00	3.00	13.00
Documented Hours ***(Note 2)***	37.00	46.00	0.25	-	11.25	18.00	-	-	-	-	-	-	-	-	-	-	1.25	-	9.75	-

APA CALCULATED AMOUNT										
Correct Daily Rate ***(Note 3)***	$31.00	$31.00	$31.00	$31.00	$32.50	$31.00			$32.50	$37.50
Correct Hourly Rate ***(Note 3)***	$4.50	$4.50	$4.50	$4.50	$5.00	$4.50			$5.00	$5.00
APA Calculated Billable Amount per NDE Calendars	$383.50	$559.13	$267.63	$217.00	$650.00	$620.00			$591.25	$161.25
APA Calculated Billable Amount per DHHS Calendars	$486.00	$620.00	$360.00	$279.00	$682.50	$651.00			$682.50	$487.50
Difference in Billable Amount based on NDE & DHHS Calendars	**($102.50)**	**($60.87)**	**($92.37)**	**($62.00)**	**($32.50)**	**($31.00)**			**($91.25)**	**($326.25)**

ACTUAL AMOUNT PAID										
Daily Rate Paid	$31.00	$31.00	$31.00	$31.00	$32.50	$31.00			$32.50	$37.50
Hourly Rate Paid	$4.50	$4.50	$4.50	$4.50	$5.00	$4.50			$5.00	$5.00
Actual Days Paid	9.00	20.00	9.00	9.00	21.00	21.00			21.00	13.00
Actual Hours Paid	46.00	0.00	18.00	0.00	0.00	0.00			0.00	0.00
Total Amount Paid	**$486.00**	**$620.00**	**$360.00**	**$279.00**	**$682.50**	**$651.00**			**$682.50**	**$487.50**
Variance between DHHS Documented Days and Days Paid	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00
Variance between DHHS Documented Hours and Hours Paid	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00
Variance between APA Calculated Billable Amount based on DHHS Calendars and Actual Amount Paid	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**			**$0.00**	**$0.00**

WISE KIDS AND KIDS ARK CHILD CARE CENTERS

KIDS ARK DECEMBER 2011 SUMMARY

July 1, 2011 through January 31, 2012

Exhibit A

Child Number	61		62		63		64		65		66		67		68		69		70	
DOCUMENTED TIME OF CARE	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**
Thursday 12/1/2011	-	-	-	-	2.75	-	-	-	-	-	-	-	5.50	-	4.50	6.50	9.25	9.50	2.25	2.50
Friday 12/2/2011	-	-	-	-	2.00	-	-	-	-	-	-	-	7.50	-	6.75	6.50	8.75	9.50	1.75	2.50
(Center Closed) Sunday 12/4/2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Monday 12/5/2011	-	-	-	-	1.50	-	-	-	-	-	-	-	-	-	1.75	-	9.25	9.50	2.25	2.50
Tuesday 12/6/2011	-	-	-	-	1.50	-	-	-	-	-	-	-	-	-	-	-	9.50	9.50	2.50	2.50
Wednesday 12/7/2011	-	-	-	-	1.50	-	-	-	-	-	-	-	-	-	5.50	-	9.00	9.50	2.00	2.50
Thursday 12/8/2011	-	-	-	-	2.50	-	-	-	-	-	-	-	-	-	4.75	-	9.50	9.50	2.50	2.50
Friday 12/9/2011	-	-	-	-	1.50	-	-	-	-	-	-	-	-	-	-	-	9.50	9.50	2.50	2.50
Monday 12/12/2011	-	-	3.00	5.00	1.50	-	-	-	-	-	-	-	-	-	-	-	8.75	9.50	1.75	2.50
Tuesday 12/13/2011	-	-	3.00	5.00	1.50	-	-	-	-	-	-	-	-	-	-	-	9.50	9.50	2.75	2.50
Wednesday 12/14/2011	-	-	3.00	5.00	1.00	-	-	-	-	-	-	-	-	-	-	-	9.25	9.50	2.25	2.50
Thursday 12/15/2011	-	-	5.25	5.00	3.25	-	-	-	-	-	-	-	-	-	-	-	10.25	9.50	3.25	2.50
Friday 12/16/2011	-	-	5.25	5.00	-	-	-	-	-	-	-	-	-	-	-	-	10.00	9.50	3.00	2.50
Monday 12/19/2011	8.00	-	8.75	12.00	7.25	-	-	9.00	-	-	-	-	-	-	-	-	10.00	9.50	10.00	9.50
Tuesday 12/20/2011	9.50	-	6.00	12.00	7.25	-	-	9.00	-	-	-	-	-	-	-	-	10.00	9.50	10.00	9.50
Wednesday 12/21/2011	9.00	-	12.00	12.00	8.25	-	-	9.00	-	-	-	-	-	-	-	-	10.75	9.50	10.75	9.50
Thursday 12/22/2011	5.50	-	10.00	12.00	8.75	9.00	-	9.00	-	-	-	-	-	-	-	-	9.50	9.50	9.50	9.50
Friday 12/23/2011	6.50	-	10.50	11.00	5.75	9.00	-	9.00	-	-	-	-	-	-	-	-	7.25	9.50	7.25	9.50
Tuesday 12/27/2011	5.50	-	12.00	12.00	6.75	9.00	7.25	9.00	-	-	-	-	-	-	-	-	8.50	9.50	8.50	9.50
Wednesday 12/28/2011	11.00	-	12.25	12.00	6.75	9.00	9.25	9.00	-	-	-	-	-	-	-	-	9.50	9.50	9.50	9.50
Thursday 12/29/2011	9.50	-	11.50	12.00	10.50	9.00	9.25	9.00	-	-	-	-	-	-	-	-	9.25	9.50	9.25	9.50
Friday 12/30/2011	10.00	-	12.25	12.00	8.75	9.00	9.25	9.00	-	-	-	-	-	-	-	-	8.25	9.50	8.25	9.50
Documented Days ***(Note 1)***	7.00	-	9.00	9.00	8.00	6.00	4.00	9.00	-	-	-	-	1.00	-	1.00	2.00	21.00	21.00	9.00	9.00
Documented Hours ***(Note 2)***	12.00	-	30.00	42.00	26.75	-	-	-	-	-	-	-	5.50	-	16.50	-	1.00	-	29.50	30.00
APA CALCULATED AMOUNT																				
Correct Daily Rate ***(Note 3)***			$31.00		$31.00		$31.00								$37.50		$31.00		$31.00	
Correct Hourly Rate ***(Note 3)***			$4.50		$4.50		$4.50								$5.00		$4.50		$4.50	
APA Calculated Billable Amount per NDE Calendars			$414.00		$368.38		$124.00								$120.00		$655.50		$411.75	
APA Calculated Billable Amount per DHHS Calendars			$468.00		$186.00		$279.00								$75.00		$651.00		$414.00	
Difference in Billable Amount based on NDE & DHHS Calendars			**($54.00)**		**$182.38**		**($155.00)**								**$45.00**		**$4.50**		**($2.25)**	
ACTUAL AMOUNT PAID																				
Daily Rate Paid			$31.00		$31.00		$31.00								$37.50		$32.50		$31.00	
Hourly Rate Paid			$4.50		$4.50		$4.50								$5.00		$5.00		$4.50	
Actual Days Paid			9.00		6.00		9.00								2.00		21.00		9.00	
Actual Hours Paid			42.00		0.00		0.00								0.00		0.00		30.00	
Total Amount Paid			**$468.00**		**$186.00**		**$279.00**								**$75.00**		**$682.50**		**$414.00**	
Variance between DHHS Documented Days and Days Paid			0.00		0.00		0.00								0.00		0.00		0.00	
Variance between DHHS Documented Hours and Hours Paid			0.00		0.00		0.00								0.00		0.00		0.00	
Variance between APA Calculated Billable Amount based on DHHS Calendars and Actual Amount Paid			**$0.00**		**$0.00**		**$0.00**								**$0.00**		**($31.50)**		**$0.00**	

WISE KIDS AND KIDS ARK CHILD CARE CENTERS

KIDS ARK DECEMBER 2011 SUMMARY

July 1, 2011 through January 31, 2012

Exhibit A

Child Number	71		72		73		74		75		76		77		78		79		80	
DOCUMENTED TIME OF CARE	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**
Thursday 12/1/2011	2.25	2.50	2.50	3.00	-	-	-	-	5.75	10.00	2.00	3.00	-	-	3.50	5.00	3.75	5.00	8.25	10.00
Friday 12/2/2011	1.75	2.50	2.75	3.00	-	-	-	-	9.75	10.00	1.75	3.00	-	-	-	-	-	-	9.50	10.00
(Center Closed) Sunday 12/4/2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Monday 12/5/2011	2.25	2.50	2.00	3.00	-	-	-	-	9.50	10.00	1.75	3.00	-	-	-	8.00	2.00	8.00	8.75	10.00
Tuesday 12/6/2011	2.50	2.50	1.75	3.00	-	-	-	-	9.50	10.00	1.75	3.00	-	-	7.75	9.00	7.50	9.00	-	10.00
Wednesday 12/7/2011	2.00	2.50	2.00	3.00	-	-	-	-	9.75	10.00	2.00	3.00	-	-	3.25	5.00	5.50	5.00	-	10.00
Thursday 12/8/2011	2.50	2.50	2.00	3.00	-	-	-	-	9.75	10.00	2.00	3.00	-	-	-	-	-	-	8.75	10.00
Friday 12/9/2011	2.50	2.50	2.00	3.00	-	-	-	-	9.75	10.00	2.00	3.00	-	-	-	-	-	-	-	10.00
Monday 12/12/2011	1.75	2.50	2.50	3.00	-	-	-	-	9.75	10.00	1.75	3.00	-	-	9.50	9.00	5.75	9.00	10.00	10.00
Tuesday 12/13/2011	2.50	2.50	2.00	3.00	-	-	-	-	9.75	10.00	2.00	3.00	-	-	4.50	5.00	5.00	5.00	9.75	10.00
Wednesday 12/14/2011	2.25	2.50	2.25	3.00	-	-	-	-	9.75	10.00	2.25	3.00	-	-	8.75	9.00	4.75	9.00	9.50	10.00
Thursday 12/15/2011	3.25	2.50	2.00	3.00	-	-	-	-	9.75	10.00	2.00	3.00	-	-	9.00	9.00	6.25	9.00	9.00	10.00
Friday 12/16/2011	3.00	2.50	2.00	3.00	-	-	-	-	6.50	10.00	2.25	3.00	-	-	9.50	9.00	2.50	9.00	-	10.00
Monday 12/19/2011	10.00	9.50	9.50	10.00	9.75	10.00	9.75	10.00	9.75	10.00	9.25	10.00	-	-	8.00	9.00	8.00	9.00	-	10.00
Tuesday 12/20/2011	10.00	9.50	-	10.00	9.50	10.00	9.50	10.00	9.50	10.00	9.25	10.00	-	-	5.25	5.00	5.25	5.00	10.00	10.00
Wednesday 12/21/2011	10.75	9.50	6.25	10.00	8.00	10.00	7.00	10.00	8.00	10.00	9.25	10.00	-	-	-	-	-	-	8.50	10.00
Thursday 12/22/2011	9.50	9.50	9.25	10.00	9.50	10.00	9.50	10.00	9.50	10.00	9.25	10.00	-	-	9.25	9.00	9.25	9.00	8.50	10.00
Friday 12/23/2011	7.25	9.50	9.25	10.00	9.75	10.00	9.75	10.00	9.75	10.00	9.25	10.00	-	-	-	-	-	-	5.50	9.00
Tuesday 12/27/2011	8.50	-	9.50	10.00	9.50	10.00	9.50	10.00	9.50	10.00	9.50	10.00	-	-	7.75	7.50	7.75	7.50	9.50	10.00
Wednesday 12/28/2011	-	-	9.50	10.00	9.75	10.00	9.75	10.00	9.50	10.00	9.50	10.00	-	-	5.25	5.00	5.50	5.00	9.50	10.00
Thursday 12/29/2011	-	-	9.50	10.00	9.75	10.00	9.25	10.00	9.75	10.00	3.50	10.00	-	-	7.00	9.00	7.00	9.00	-	10.00
Friday 12/30/2011	-	-	9.25	10.00	9.00	10.00	9.00	10.00	9.00	10.00	9.25	10.00	-	-	-	-	-	-	9.50	10.00
Documented Days ***(Note 1)***	6.00	5.00	8.00	9.00	9.00	9.00	9.00	9.00	20.00	21.00	8.00	9.00	-	-	9.00	10.00	6.00	10.00	14.00	21.00
Documented Hours ***(Note 2)***	29.25	30.00	25.75	36.00	-	-	-	-	5.75	-	27.00	36.00	-	-	21.75	25.00	40.00	25.00	5.50	-

APA CALCULATED AMOUNT										
Correct Daily Rate ***(Note 3)***	$31.00	$31.00	$31.00	$31.00	$31.00	$31.00		$32.50	$37.50	$31.00
Correct Hourly Rate ***(Note 3)***	$4.50	$4.50	$4.50	$4.50	$4.50	$4.50		$5.00	$5.00	$4.50
APA Calculated Billable Amount per NDE Calendars	$317.63	$363.88	$279.00	$279.00	$645.88	$369.50		$401.25	$425.00	$458.75
APA Calculated Billable Amount per DHHS Calendars	$290.00	$441.00	$279.00	$279.00	$651.00	$441.00		$450.00	$500.00	$651.00
Difference in Billable Amount based on NDE & DHHS Calendars	**$27.63**	**($77.12)**	**$0.00**	**$0.00**	**($5.12)**	**($71.50)**		**($48.75)**	**($75.00)**	**($192.25)**

ACTUAL AMOUNT PAID										
Daily Rate Paid	$31.00	$31.00	$31.00	$31.00	$31.00	$31.00		$32.50	$37.50	$31.00
Hourly Rate Paid	$4.50	$4.50	$4.50	$4.50	$4.50	$4.50		$5.00	$5.00	$4.50
Actual Days Paid	5.00	9.00	9.00	9.00	21.00	9.00		10.00	10.00	21.00
Actual Hours Paid	30.00	36.00	0.00	0.00	0.00	36.00		25.00	25.00	0.00
Total Amount Paid	**$290.00**	**$441.00**	**$279.00**	**$279.00**	**$651.00**	**$441.00**		**$450.00**	**$500.00**	**$651.00**
Variance between DHHS Documented Days and Days Paid	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
Variance between DHHS Documented Hours and Hours Paid	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
Variance between APA Calculated Billable Amount based on DHHS Calendars and Actual Amount Paid	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**		**$0.00**	**$0.00**	**$0.00**

WISE KIDS AND KIDS ARK CHILD CARE CENTERS

KIDS ARK DECEMBER 2011 SUMMARY

July 1, 2011 through January 31, 2012

Exhibit A

Child Number	81		82		83		84		85		86		87		88		89		90	
DOCUMENTED TIME OF CARE	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**
Thursday 12/1/2011	1.50	3.00	1.50	3.00	-	-	2.25	3.00	2.25	3.00	0.50	-	7.75	-	11.25	11.50	-	-	-	-
Friday 12/2/2011	2.50	3.00	2.75	3.00	9.50	9.00	3.50	3.00	3.50	3.00	1.75	-	7.75	-	7.75	11.50	-	-	-	-
(Center Closed) Sunday 12/4/2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Monday 12/5/2011	2.00	3.00	3.00	3.00	-	9.00	3.50	3.00	3.50	3.00	0.50	-	8.00	-	-	-	-	-	11.00	-
Tuesday 12/6/2011	1.50	3.00	1.25	3.00	3.00	9.00	2.00	3.00	2.00	3.00	0.50	-	8.75	-	11.25	11.50	-	-	10.25	-
Wednesday 12/7/2011	2.75	3.00	3.50	3.00	-	9.00	3.50	3.00	3.50	3.00	0.50	-	8.00	-	11.25	11.50	-	-	10.25	-
Thursday 12/8/2011	1.50	3.00	-	3.00	-	-	1.75	3.00	1.75	3.00	0.50	-	7.75	-	11.50	11.50	-	-	-	-
Friday 12/9/2011	0.75	3.00	3.00	3.00	-	-	2.50	3.00	2.75	3.00	0.50	-	8.00	-	11.25	11.50	-	-	-	-
Monday 12/12/2011	3.00	3.00	1.00	3.00	8.75	9.00	3.25	3.00	3.25	3.00	0.50	-	8.00	-	11.50	-	-	-	10.25	-
Tuesday 12/13/2011	2.50	3.00	2.75	3.00	-	9.00	2.50	3.00	2.50	3.00	0.50	-	8.00	-	11.50	11.50	8.25	7.50	10.25	-
Wednesday 12/14/2011	2.50	3.00	3.25	3.00	8.75	9.00	3.50	3.00	3.50	3.00	0.50	-	7.50	-	11.50	11.50	8.75	7.50	10.25	-
Thursday 12/15/2011	2.25	3.00	2.75	3.00	8.50	9.00	2.00	3.00	2.00	3.00	-	-	8.00	-	-	11.50	7.50	7.50	-	-
Friday 12/16/2011	2.50	3.00	1.25	3.00	9.75	-	3.00	3.00	3.00	3.00	0.50	-	8.00	-	8.75	11.50	-	7.50	-	-
Monday 12/19/2011	-	10.00	6.50	7.00	-	3.00	9.75	10.00	9.75	10.00	-	-	-	-	11.50	11.50	7.00	7.50	7.25	-
Tuesday 12/20/2011	-	10.00	10.00	7.00	2.75	3.00	9.75	10.00	9.75	10.00	-	-	-	-	8.00	11.50	7.00	7.50	7.75	-
Wednesday 12/21/2011	8.50	10.00	5.50	7.00	2.75	3.00	11.50	10.00	11.50	10.00	-	-	-	-	11.50	11.50	-	7.50	6.50	-
Thursday 12/22/2011	8.50	10.00	5.75	7.00	-	3.00	10.50	10.00	10.50	10.00	-	-	-	-	11.50	11.50	-	-	-	-
Friday 12/23/2011	5.50	9.00	6.25	7.00	-	-	9.25	8.50	9.25	8.50	-	-	-	-	10.50	10.50	-	-	-	-
Tuesday 12/27/2011	9.50	10.00	8.50	7.00	8.75	3.00	9.75	10.00	9.75	10.00	8.00	-	8.00	-	8.50	11.50	-	7.50	10.25	-
Wednesday 12/28/2011	9.50	10.00	8.00	7.00	8.00	3.00	5.50	10.00	5.50	10.00	8.00	-	8.00	-	11.50	11.50	5.75	7.50	10.25	-
Thursday 12/29/2011	-	10.00	7.25	7.00	5.75	3.00	9.00	10.00	9.00	10.00	8.00	-	8.00	-	8.50	11.50	6.00	7.50	-	-
Friday 12/30/2011	9.50	10.00	7.25	7.00	-	3.00	8.75	10.00	8.75	10.00	8.00	-	8.00	-	9.25	11.50	-	7.50	-	-
Documented Days ***(Note 1)***	5.00	9.00	7.00	9.00	7.00	8.00	8.00	9.00	8.00	9.00	4.00	-	16.00	-	19.00	19.00	6.00	11.00	11.00	-
Documented Hours ***(Note 2)***	30.75	36.00	37.25	36.00	14.25	24.00	40.75	36.00	41.00	36.00	6.75	-	-	-	17.50	27.50	5.75	-	2.75	-

APA CALCULATED AMOUNT											
								(Note 6)			
Correct Daily Rate ***(Note 3)***	$31.00	$31.00	$31.00	$31.00	$31.00			$37.50	$32.50	$37.50	
Correct Hourly Rate ***(Note 3)***	$4.50	$4.50	$4.50	$4.50	$4.50			$5.00		$5.00	
APA Calculated Billable Amount per NDE Calendars	$293.38	$384.63	$281.13	$431.38	$432.50			$715.00		$253.75	
APA Calculated Billable Amount per DHHS Calendars	$441.00	$441.00	$356.00	$441.00	$441.00			$765.00		$412.50	
Difference in Billable Amount based on NDE & DHHS Calendars	**($147.62)**	**($56.37)**	**($74.87)**	**($9.62)**	**($8.50)**			**($50.00)**		**($158.75)**	

ACTUAL AMOUNT PAID											
Daily Rate Paid	$31.00	$31.00	$31.00	$31.00	$31.00			$37.50		$37.50	
Hourly Rate Paid	$4.50	$4.50	$4.50	$4.50	$4.50			$5.00		$5.00	
Actual Days Paid	9.00	9.00	8.00	9.00	9.00			20.00		11.00	
Actual Hours Paid	36.00	36.00	24.00	36.00	36.00			27.50		0.00	
Total Amount Paid	**$441.00**	**$441.00**	**$356.00**	**$441.00**	**$441.00**			**$887.50**		**$412.50**	
Variance between DHHS Documented Days and Days Paid	0.00	0.00	0.00	0.00	0.00			(1.00)		0.00	
Variance between DHHS Documented Hours and Hours Paid	0.00	0.00	0.00	0.00	0.00			0.00		0.00	
Variance between APA Calculated Billable Amount based on DHHS Calendars and Actual Amount Paid	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**			**($122.50)**		**$0.00**	

WISE KIDS AND KIDS ARK CHILD CARE CENTERS

KIDS ARK DECEMBER 2011 SUMMARY

July 1, 2011 through January 31, 2012

Exhibit A

Child Number	91		92		93		TOTAL
DOCUMENTED TIME OF CARE	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	
Thursday 12/1/2011	10.00	10.00	10.00	10.00	9.75	-	
Friday 12/2/2011	9.75	10.00	9.75	10.00	9.00	-	
(Center Closed) Sunday 12/4/2011	-	-	-	-	-	-	
Monday 12/5/2011	9.75	10.00	9.25	10.00	8.50	-	
Tuesday 12/6/2011	9.75	10.00	9.75	10.00	8.25	-	
Wednesday 12/7/2011	9.00	10.00	9.00	10.00	8.50	-	
Thursday 12/8/2011	7.50	10.00	7.50	10.00	9.50	-	
Friday 12/9/2011	8.50	10.00	8.50	10.00	9.25	-	
Monday 12/12/2011	9.75	10.00	9.75	10.00	8.00	-	
Tuesday 12/13/2011	10.00	10.00	10.00	10.00	8.50	-	
Wednesday 12/14/2011	10.25	10.00	10.25	10.00	7.75	-	
Thursday 12/15/2011	9.75	10.00	-	-	3.25	-	
Friday 12/16/2011	8.00	10.00	-	-	-	-	
Monday 12/19/2011	9.75	10.00	9.25	10.00	7.25	-	
Tuesday 12/20/2011	10.25	10.00	9.50	10.00	7.25	-	
Wednesday 12/21/2011	6.25	10.00	6.25	10.00	8.25	-	
Thursday 12/22/2011	10.25	10.00	10.25	10.00	8.75	9.00	
Friday 12/23/2011	7.75	9.00	9.50	9.00	5.75	9.00	
Tuesday 12/27/2011	10.50	10.00	10.50	10.00	6.75	9.00	
Wednesday 12/28/2011	10.25	10.00	10.25	10.00	6.75	9.00	
Thursday 12/29/2011	9.25	10.00	9.25	10.00	10.50	9.00	
Friday 12/30/2011	10.25	10.00	10.25	10.00	8.75	9.00	
Documented Days ***(Note 1)***	21.00	21.00	19.00	19.00	18.00	6.00	
Documented Hours ***(Note 2)***	1.75	-	1.50	-	9.50	-	

APA CALCULATED AMOUNT				
Correct Daily Rate ***(Note 3)***	$37.50	$32.50	$32.50	
Correct Hourly Rate ***(Note 3)***	$5.00	$5.00	$5.00	
APA Calculated Billable Amount per NDE Calendars	$796.25	$625.00	$632.50	**$34,454.47**
APA Calculated Billable Amount per DHHS Calendars	$787.50	$617.50	$195.00	**$40,185.38**
Difference in Billable Amount based on NDE & DHHS Calendars	**$8.75**	**$7.50**	**$437.50**	**($5,730.91)**

ACTUAL AMOUNT PAID				
Daily Rate Paid	$37.50	$32.50	$32.50	
Hourly Rate Paid	$5.00	$5.00	$5.00	
Actual Days Paid	21.00	19.00	6.00	
Actual Hours Paid	0.00	0.00	0.00	
Total Amount Paid	**$787.50**	**$617.50**	**$195.00**	
Variance between DHHS Documented Days and Days Paid	0.00	0.00	0.00	**49.00**
Variance between DHHS Documented Hours and Hours Paid	0.00	0.00	0.00	**26.25**
Variance between APA Calculated Billable Amount based on DHHS Calendars and Actual Amount Paid	**$0.00**	**$0.00**	**$0.00**	**($216.50)**

WISE KIDS AND KIDS ARK CHILD CARE CENTERS

Exhibit A

KIDS ARK DECEMBER 2011 SUMMARY

July 1, 2011 through January 31, 2012

Note 1:	Documented days were calculated by counting one day for each day that included more than six hours in accordance with Title 392 NAC 4-003.02 titled Hourly and Daily Units, which states, "Care for 6 or more hours must be billed by the day." Furthermore, Section IV of the Kids Ark Child Care Provider Agreement with DHHS for October 1, 2011, through September 30, 2012, under the title "Other," states, "SIX OR MORE HOURS WILL BE BILLED AS A DAILY RATE AND LESS THAN SIX HOURS WILL BE BILLED AS A[N] HOURLY RATE"
Note 2:	Documented hours were calculated by entering a formula to sum the hours for each day with less than six hours plus any hours over ten per day, in accordance with Title 392 NAC 4-003.02 titled Hourly and Daily Units, which states, "Care for 6 or more hours must be billed by the day. Care for 10 or more hours in one day may be billed through hourly units for the 10th, 11th, and 12th hours unless the facility defines its day of care from opening to closing hours." Kids Ark Child Care Provider Agreement with DHHS for the period October 1, 2011, through September 30, 2012, defines its day as 10 hours, not from opening to closing. Section IV of that agreement under the title "Other" states, "PROVIDER WILL HAVE A 10 HOUR D[A]Y. SIX OR MORE HOURS WILL BE BILLED AS A DAILY RATE AND LESS THAN SIX HOURS WILL BE BILLED AS A[N] HOURLY RATE"
Note 3:	Children between the ages 6 weeks and 18 months should be billed at $37.50 per day and $5.00 per hour; children between 18 months and 36 months should be billed at $32.50 per day and $5.00 per hour; and children older than 36 months should be billed at $31.00 per day and $4.50 per hour, in accordance with the definitions in Title 392 NAC 1-003 and Section IV of the Kids Ark Child Care Provider Agreement for the period October 1, 2011, through September 30, 2012.
Note 4:	For instances in which the documented days/hours were greater than the billed days/hours, the APA noted that those variances were N/A because the purpose of the testing was solely to ensure that the documentation at least showed enough time for the number of days/hours billed. The APA did not further verify if any additional days/hours were underbilled as that verification process would require additional information from the service authorizations which limit the amount that can be billed, as well as documented time and billings from prior periods.
Note 5:	A portion of the billing for this child (#42) included a customer obligation; however as the APA calculation does not take this customer obligation into consideration it was not necessary to remove the customer obligated portion from the amount paid. The center still billed and was paid for this amount - just a small portion, not specific to any one day, was paid by the customer rather than the State (similar to a copay).
Note 6:	Two different rates should have been billed for this child (#88) in December 2011. The child turned 18 months on 12/4/2011; therefore, any hours on the 1st and 2nd should have been billed at the infant rate of $37.50 and any remaining time should have been billed at the toddler rate of $32.50. Instead, the entire month was billed and paid at the infant rate of $37.50.
Note 7:	The attendance calendars for this child (#48) showed that the child was there for 9 days in December 2011; however, the center never billed DHHS for those 9 days. There were no billings submitted to DHHS for this child in December 2011.

LEGEND:

Yellow highlighting indicates a discrepancy between NDE and DHHS attendance calendars in which the NDE calendars indicated no time or less time than the DHHS calendars.

Red highlighting indicates a discrepancy between DHHS and NDE attendance calendars in which the DHHS calendars indicated no time or less time than the NDE calendars.

Gray highlighting indicates that the center did not bill DHHS for any time for the child in December 2011. This was most likely because the child's center costs were paid privately; however, the APA was not able to confirm that in all instances. These children were included on NDE attendance calendars regardless of whether they paid privately or not. There are a total of 18 children for whom Kids Ark did not bill DHHS.

WISE KIDS AND KIDS ARK CHILD CARE CENTERS

WISE KIDS DECEMBER 2011 SUMMARY

July 1, 2011 through January 31, 2012

Exhibit B

Child Number	**1**		**2**		**3**		**4**		**5**		**6**		**7**		**8**		**9**		**10**	
DOCUMENTED TIME OF CARE	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**
Thursday 12/1/2011	10.75	10.75	9.50	9.50	11.00	11.00	9.00	9.00	-	9.00	-	6.25	6.75	-	10.00	10.00	9.50	9.50	9.75	-
Friday 12/2/2011	9.00	9.00	10.00	10.00	11.00	11.00	9.00	9.00	-	9.25	-	8.00	6.50	-	10.00	10.00	9.00	9.00	10.50	-
Monday 12/5/2011	9.00	9.00	9.50	9.50	11.00	11.00	9.00	9.00	8.75	8.75	8.75	5.75	5.25	-	10.00	10.00	9.50	9.50	10.00	-
Tuesday 12/6/2011	-	11.00	9.50	9.50	11.00	11.00	9.00	9.00	-	7.75	-	6.00	6.00	-	10.00	10.00	10.00	10.00	9.50	-
Wednesday 12/7/2011	10.00	10.00	7.25	7.25	11.00	11.00	9.00	9.00	-	8.00	-	6.00	6.50	-	10.00	10.00	9.75	9.75	9.50	-
Thursday 12/8/2011	10.00	10.00	7.00	7.00	11.00	11.00	9.00	9.00	-	8.00	-	6.00	7.00	-	10.00	10.00	9.00	9.00	10.00	-
Friday 12/9/2011	-	9.00	7.00	7.00	11.00	11.00	9.00	9.00	-	8.25	-	6.00	6.25	-	10.00	10.00	8.50	8.50	9.75	-
Monday 12/12/2011	7.25	7.25	-	9.50	11.00	11.00	9.00	9.00	7.25	7.25	7.25	7.25	5.00	-	10.00	10.00	9.50	9.50	9.75	-
Tuesday 12/13/2011	9.00	9.00	8.50	8.50	11.00	11.00	9.00	9.00	-	7.50	-	6.00	4.50	-	10.00	10.00	9.25	9.25	10.00	-
Wednesday 12/14/2011	9.50	9.50	7.50	7.50	11.00	11.00	9.00	9.00	7.75	7.75	7.75	7.75	6.50	-	10.00	10.00	9.50	9.50	9.75	-
Thursday 12/15/2011	10.00	10.00	6.50	6.50	11.00	11.00	9.00	9.00	8.25	8.25	8.25	8.25	-	-	10.00	10.00	9.75	9.75	9.75	-
Friday 12/16/2011	9.00	9.00	7.00	7.00	11.00	11.00	9.50	9.50	-	8.50	-	6.00	-	-	10.00	10.00	9.75	9.75	9.75	-
Monday 12/19/2011	10.00	10.00	10.00	10.00	11.00	11.00	-	9.00	9.00	9.00	9.00	9.00	-	-	10.00	10.00	9.25	9.25	10.25	-
Tuesday 12/20/2011	8.75	8.75	10.00	10.00	11.00	11.00	-	9.00	8.00	8.00	8.00	8.00	-	-	10.00	10.00	10.00	10.00	10.25	-
Wednesday 12/21/2011	11.00	11.00	10.00	10.00	11.00	11.00	-	9.00	-	8.00	-	6.00	-	-	10.00	10.00	9.25	9.25	9.75	-
Thursday 12/22/2011	-	10.75	10.00	10.00	11.00	11.00	-	9.00	-	8.75	-	6.00	4.00	-	10.00	10.00	9.00	9.00	9.75	-
Friday 12/23/2011	8.75	8.75	10.00	10.00	11.00	11.00	-	9.00	10.00	10.00	10.00	10.00	-	-	10.00	10.00	9.50	9.50	10.50	-
(Center Closed) Monday 12/26/2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tuesday 12/27/2011	-	-	9.75	9.75	11.25	11.25	-	9.00	-	8.50	-	6.00	3.25	-	10.00	10.00	10.00	10.00	9.75	-
Wednesday 12/28/2011	-	-	10.00	10.00	11.00	11.00	-	9.00	-	10.00	-	6.00	3.50	-	10.00	10.00	10.00	10.00	10.00	-
Thursday 12/29/2011	-	-	10.00	10.00	11.00	11.00	-	9.00	-	9.00	-	6.00	5.25	-	10.00	10.00	9.50	9.50	11.50	-
Friday 12/30/2011	-	-	10.00	10.00	11.00	11.00	-	9.00	-	7.50	-	6.00	-	-	10.00	10.00	10.25	10.25	10.00	-
Documented Days ***(Note 1)***	14.00	17.00	20.00	21.00	21.00	21.00	12.00	21.00	7.00	21.00	7.00	20.00	7.00	-	21.00	21.00	21.00	21.00	21.00	-
Documented Hours ***(Note 2)***	1.75	3.50	-	-	21.25	21.25	-	-	-	-	-	5.75	30.75	-	-	-	0.25	0.25	3.00	-

APA CALCULATED AMOUNT										
Correct Daily Rate ***(Note 3)***	$37.50	$37.50	$37.50	$37.50	$37.50	$37.50		$37.50	$37.50	
Correct Hourly Rate ***(Note 3)***	$5.00	$5.00	$5.00	$5.00	$5.00	$5.00		$5.00	$5.00	
APA Calculated Billable Amount per NDE Calendars	$533.75	$750.00	$893.75	$450.00	$262.50	$262.50		$787.50	$788.75	
APA Calculated Billable Amount per DHHS Calendars	$655.00	$787.50	$893.75	$787.50	$787.50	$778.75		$787.50	$788.75	
Difference in Billable Amount based on NDE & DHHS Calendars	**($121.25)**	**($37.50)**	**$0.00**	**($337.50)**	**($525.00)**	**($516.25)**		**$0.00**	**$0.00**	

ACTUAL AMOUNT PAID										
Daily Rate Paid	$37.50	$37.50	$37.50	$37.50	$37.50	$37.50		$37.50	$37.50	
Hourly Rate Paid	$5.00	$5.00	$5.00	$5.00	$5.00	$5.00		$5.00	$5.00	
Actual Days Paid	17.00	21.00	21.00	21.00	21.00	21.00		14.00	21.00	
Actual Hours Paid	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
Total Amount Paid	**$637.50**	**$787.50**	**$787.50**	**$787.50**	**$787.50**	**$787.50**		**$525.00**	**$787.50**	
Variance between DHHS Documented Days and Days Paid	0.00	0.00	0.00	0.00	0.00	(1.00)		7.00	0.00	
Variance between DHHS Documented Hours and Hours Paid	3.50	0.00	21.25	0.00	0.00	5.75		0.00	0.25	
Variance between APA Calculated Billable Amount based on DHHS Calendars and Actual Amount Paid	**N/A** ***(Note 4)***	**$0.00**	**N/A** ***(Note 4)***	**$0.00**	**$0.00**	**($8.75)**		**N/A** ***(Note 4)***	**N/A** ***(Note 4)***	

WISE KIDS AND KIDS ARK CHILD CARE CENTERS

WISE KIDS DECEMBER 2011 SUMMARY

July 1, 2011 through January 31, 2012

Exhibit B

Child Number	11		12		13		14		15		16		17		18		19		20	
DOCUMENTED TIME OF CARE	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**
Thursday 12/1/2011	9.75	9.75	10.00	10.00	9.00	9.00	9.75	9.75	6.25	6.25	10.00	10.00	3.00	-	9.25	9.25	11.00	11.00	10.25	10.25
Friday 12/2/2011	9.50	9.50	10.00	10.00	9.00	9.00	11.00	11.00	9.00	9.00	10.00	10.00	3.00	-	8.75	8.75	11.00	11.00	10.25	10.25
Monday 12/5/2011	9.75	9.75	10.00	10.00	9.00	9.00	9.75	9.75	7.75	7.75	10.25	10.25	3.00	-	9.00	9.00	11.00	11.00	10.25	10.25
Tuesday 12/6/2011	9.25	9.25	10.00	10.00	9.00	9.00	-	-	7.50	7.50	10.25	10.25	3.00	-	9.50	9.50	10.25	10.25	8.75	8.75
Wednesday 12/7/2011	9.50	9.50	10.00	10.00	9.00	9.00	8.25	8.25	7.00	7.00	10.25	10.25	3.00	-	8.50	8.50	11.00	11.00	9.75	9.75
Thursday 12/8/2011	9.50	9.50	10.00	10.00	7.25	7.25	10.00	10.00	6.25	6.25	10.25	10.25	3.00	-	9.25	9.25	11.00	11.00	11.00	11.00
Friday 12/9/2011	9.50	9.50	10.00	10.00	9.50	9.50	9.00	10.25	8.25	8.25	10.25	10.25	3.00	-	9.00	9.00	10.75	10.75	8.50	8.50
Monday 12/12/2011	9.50	9.50	10.00	10.00	7.50	7.50	8.50	8.50	5.75	5.75	11.00	11.00	3.00	-	8.75	8.75	11.00	11.00	9.75	9.75
Tuesday 12/13/2011	6.75	6.75	10.00	10.00	9.00	9.00	8.00	8.00	6.25	6.25	10.00	10.00	3.00	-	8.25	8.25	10.25	10.25	9.75	9.75
Wednesday 12/14/2011	8.50	8.50	10.00	10.00	9.00	9.00	8.00	8.00	-	-	10.00	10.00	3.00	-	9.25	9.25	9.00	9.00	10.00	10.00
Thursday 12/15/2011	9.75	9.75	10.00	10.00	9.00	9.00	9.00	9.00	-	-	10.00	10.00	3.00	-	8.00	8.00	11.00	11.00	10.25	10.25
Friday 12/16/2011	9.50	9.50	10.00	10.00	9.00	9.00	9.25	-	6.25	6.25	10.00	10.00	3.00	-	8.50	8.50	11.00	11.00	10.25	10.25
Monday 12/19/2011	3.50	3.50	10.00	10.00	9.00	9.00	7.00	7.00	-	-	10.00	10.00	10.25	-	8.25	8.25	11.00	11.00	9.75	9.75
Tuesday 12/20/2011	8.00	8.00	10.00	10.00	9.00	9.00	-	10.50	-	-	10.00	10.00	10.25	-	8.00	8.00	8.75	8.75	10.00	10.00
Wednesday 12/21/2011	9.00	9.00	10.00	10.00	9.00	9.00	6.75	6.75	-	-	10.00	10.00	9.75	-	9.75	9.75	9.50	9.50	10.00	10.00
Thursday 12/22/2011	8.75	8.75	10.00	10.00	-	8.25	-	9.75	6.00	6.00	10.00	10.00	9.75	-	9.50	9.50	11.00	11.00	10.50	10.50
Friday 12/23/2011	9.50	9.50	10.00	10.00	9.00	9.00	-	-	6.50	6.50	10.00	10.00	10.50	-	8.25	8.25	11.00	11.00	10.25	10.25
(Center Closed) Monday 12/26/2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tuesday 12/27/2011	9.50	9.50	10.00	10.00	7.50	7.50	-	9.00	-	-	10.00	10.00	9.75	-	8.50	8.50	10.00	10.00	10.00	10.00
Wednesday 12/28/2011	9.00	9.00	10.00	10.00	7.75	7.75	-	9.25	6.00	6.00	11.00	11.00	10.00	-	8.25	8.25	11.00	11.00	11.00	11.00
Thursday 12/29/2011	8.50	8.50	10.00	10.00	8.50	8.50	-	11.00	6.00	6.00	11.00	11.00	11.50	-	9.00	9.00	9.75	9.75	8.25	8.25
Friday 12/30/2011	6.00	6.00	10.00	10.00	-	7.50	-	10.25	8.00	8.00	11.00	11.00	10.00	-	9.25	9.25	10.25	10.25	10.75	10.75
Documented Days ***(Note 1)***	20.00	20.00	21.00	21.00	19.00	21.00	13.00	18.00	14.00	14.00	21.00	21.00	9.00	-	21.00	21.00	21.00	21.00	21.00	21.00
Documented Hours ***(Note 2)***	3.50	3.50	-	-	-	-	1.00	3.00	5.75	5.75	5.25	5.25	38.50	-	-	-	13.50	13.50	4.75	4.75

APA CALCULATED AMOUNT	***(Note 6)***										
Correct Daily Rate ***(Note 3)***	$37.50		$32.50	$37.50	$32.50	$37.50	$31.00	$31.00		$31.00	$31.00	$31.00
Correct Hourly Rate ***(Note 3)***	$5.00		$5.00	$5.00		$5.00	$4.50	$4.50		$4.50	$4.50	$4.50
APA Calculated Billable Amount per NDE Calendars	$767.50		$682.50	$712.50		$492.50	$459.88	$674.63		$651.00	$711.75	$672.38
APA Calculated Billable Amount per DHHS Calendars	$767.50		$682.50	$782.50		$690.00	$459.88	$674.63		$651.00	$711.75	$672.38
Difference in Billable Amount based on NDE & DHHS Calendars	**$0.00**		**$0.00**	**($70.00)**		**($197.50)**	**$0.00**	**$0.00**		**$0.00**	**$0.00**	**$0.00**

ACTUAL AMOUNT PAID	***(Note 5)***										***(Note 7)***
Daily Rate Paid	$37.50	$32.50	$32.50	$37.50	$37.50	$31.00	$31.00		$32.50	$31.00	$31.00
Hourly Rate Paid	$5.00		$5.00	$5.00		$5.00	$4.50	$4.50		$5.00	$4.50	$4.50
Actual Days Paid	21.00	14.00	21.00	21.00		18.00	13.00	21.00		21.00	9.00	21.00
Actual Hours Paid	0.00		0.00	0.00		0.00	0.00	0.00		0.00	47.75	0.00
Total Amount Paid	**$1,242.50**		**$682.50**	**$787.50**		**$675.00**	**$403.00**	**$651.00**		**$682.50**	**$493.88**	**$651.00**
Variance between DHHS Documented Days and Days Paid	(15.00)		0.00	0.00		0.00	1.00	0.00		0.00	12.00	0.00
Variance between DHHS Documented Hours and Hours Paid	3.50		0.00	0.00		3.00	5.75	5.25		0.00	(34.25)	4.75
Variance between APA Calculated Billable Amount based on DHHS Calendars and Actual Amount Paid	**($475.00)**		**$0.00**	**($5.00)**		**N/A *(Note 4)***	**N/A *(Note 4)***	**N/A *(Note 4)***		**($31.50)**	**N/A *(Note 4)***	**N/A *(Note 4)***

WISE KIDS AND KIDS ARK CHILD CARE CENTERS

WISE KIDS DECEMBER 2011 SUMMARY

July 1, 2011 through January 31, 2012

Exhibit B

Child Number	21		22		23		24		25		26		27		28		29		30	
DOCUMENTED TIME OF CARE	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**
Thursday 12/1/2011	9.00	9.00	10.75	10.75	11.00	11.00	10.00	10.00	8.00	8.00	10.00	10.00	10.75	10.75	-	-	3.50	3.50	3.50	3.50
Friday 12/2/2011	9.00	9.00	9.00	9.00	10.25	10.25	10.00	10.00	11.00	11.00	10.75	10.75	8.75	7.75	-	-	4.25	4.25	4.25	4.25
Monday 12/5/2011	9.00	9.00	9.50	9.50	11.50	11.50	10.00	10.00	10.25	10.25	9.75	9.75	4.00	4.00	7.00	-	3.25	3.25	3.25	3.25
Tuesday 12/6/2011	9.00	9.00	9.00	9.00	11.50	11.50	10.00	10.00	9.50	9.50	10.50	10.50	3.75	3.75	7.00	-	4.00	4.00	4.00	4.00
Wednesday 12/7/2011	8.00	8.00	9.00	9.00	11.50	11.50	10.00	10.00	10.75	10.75	10.75	10.75	4.50	4.50	-	-	4.25	4.25	4.25	4.25
Thursday 12/8/2011	9.00	9.00	9.00	9.00	11.50	11.50	10.00	10.00	0.25	9.25	10.75	10.75	3.75	3.75	6.50	-	4.25	4.25	4.25	4.25
Friday 12/9/2011	5.50	5.50	9.00	9.00	11.50	11.50	10.00	10.00	11.25	11.25	9.25	9.25	4.00	3.00	-	-	4.25	4.25	2.50	2.50
Monday 12/12/2011	9.50	9.50	8.25	8.25	11.50	11.50	10.00	10.00	8.75	8.75	11.00	11.00	4.75	3.75	6.25	-	4.50	4.50	4.50	4.50
Tuesday 12/13/2011	9.00	9.00	10.00	10.00	11.00	11.00	10.00	10.00	9.75	9.75	10.00	10.00	4.25	4.25	6.25	-	3.50	3.50	3.50	3.50
Wednesday 12/14/2011	-	7.25	9.50	9.50	11.00	11.00	10.00	10.00	8.75	8.75	10.75	10.75	10.75	10.75	7.00	-	4.25	4.25	4.25	4.25
Thursday 12/15/2011	9.00	9.00	10.00	10.00	11.50	11.50	10.00	10.00	10.50	10.50	10.25	9.25	10.75	10.75	4.00	-	2.75	2.75	2.75	2.75
Friday 12/16/2011	9.00	9.00	10.00	10.00	11.50	11.50	10.00	10.00	9.00	9.00	10.50	10.50	8.75	7.75	-	-	3.50	3.50	2.50	2.50
Monday 12/19/2011	9.00	9.00	10.00	10.00	11.50	11.50	10.00	10.00	9.00	9.00	9.75	9.75	10.75	10.75	7.25	-	9.75	9.75	9.75	9.75
Tuesday 12/20/2011	9.00	9.00	9.75	9.75	11.50	11.50	10.00	10.00	9.00	9.00	9.50	9.50	7.75	7.75	-	-	9.50	9.50	9.50	9.50
Wednesday 12/21/2011	9.00	9.00	11.00	11.00	11.50	11.50	10.00	10.00	10.50	10.50	9.50	9.50	10.50	10.50	-	-	9.50	9.50	9.50	9.50
Thursday 12/22/2011	9.00	8.25	-	9.00	11.50	11.50	10.00	10.00	9.00	9.00	10.00	10.00	10.50	10.50	-	-	10.00	10.00	10.00	10.00
Friday 12/23/2011	8.75	8.75	9.50	9.50	11.50	11.50	10.00	10.00	9.00	9.00	9.25	8.25	9.00	9.00	-	-	9.50	9.50	9.75	9.75
(Center Closed) Monday 12/26/2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tuesday 12/27/2011	7.50	7.50	-	10.50	11.50	11.50	10.00	10.00	9.50	9.50	10.25	10.25	8.50	8.50	-	-	10.25	10.25	10.25	10.25
Wednesday 12/28/2011	8.75	8.75	-	10.00	11.50	11.50	10.00	10.00	12.25	12.25	10.50	10.50	10.50	10.50	-	-	10.50	10.50	10.50	10.50
Thursday 12/29/2011	8.50	8.50	-	9.50	11.50	11.50	10.00	10.00	11.00	11.00	9.75	8.75	10.50	10.50	-	-	8.75	8.75	8.75	8.75
Friday 12/30/2011	-	7.50	-	10.25	11.50	11.50	10.00	10.00	8.75	8.75	10.00	-	9.00	9.00	-	-	10.00	10.00	10.00	10.00
Documented Days ***(Note 1)***	18.00	20.00	16.00	21.00	21.00	21.00	21.00	21.00	20.00	21.00	21.00	20.00	14.00	14.00	7.00	-	9.00	9.00	9.00	9.00
Documented Hours ***(Note 2)***	5.50	5.50	1.75	2.50	28.75	28.75	-	-	7.75	7.50	6.00	5.75	34.00	32.00	4.00	-	47.00	47.00	44.25	44.25

APA CALCULATED AMOUNT										
Correct Daily Rate ***(Note 3)***	$31.00	$31.00	$31.00	$31.00	$31.00	$31.00	$31.00		$31.00	$31.00
Correct Hourly Rate ***(Note 3)***	$4.50	$4.50	$4.50	$4.50	$4.50	$4.50	$4.50		$4.50	$4.50
APA Calculated Billable Amount per NDE Calendars	$582.75	$503.88	$780.38	$651.00	$654.88	$678.00	$587.00		$490.50	$478.13
APA Calculated Billable Amount per DHHS Calendars	$644.75	$662.25	$780.38	$651.00	$684.75	$645.88	$578.00		$490.50	$478.13
Difference in Billable Amount based on NDE & DHHS Calendars	**($62.00)**	**($158.37)**	**$0.00**	**$0.00**	**($29.87)**	**$32.12**	**$9.00**		**$0.00**	**$0.00**

ACTUAL AMOUNT PAID	***(Note 7)***									
Daily Rate Paid	$31.00	$31.00	$31.00	$31.00	$31.00	$31.00	$31.00		$31.00	$31.00
Hourly Rate Paid	$4.50	$4.50	$4.50	$4.50	$4.50	$4.50	$4.50		$4.50	$4.50
Actual Days Paid	21.00	21.00	21.00	14.00	9.00	21.00	21.00		9.00	9.00
Actual Hours Paid	0.00	0.00	28.75	0.00	0.00	0.00	0.00		44.50	44.50
Total Amount Paid	**$651.00**	**$651.00**	**$780.38**	**$434.00**	**$279.00**	**$651.00**	**$651.00**		**$479.25**	**$479.25**
Variance between DHHS Documented Days and Days Paid	(1.00)	0.00	0.00	7.00	12.00	(1.00)	(7.00)		0.00	0.00
Variance between DHHS Documented Hours and Hours Paid	5.50	2.50	0.00	0.00	7.50	5.75	32.00		2.50	(0.25)
Variance between APA Calculated Billable Amount based on DHHS Calendars and Actual Amount Paid	**($6.25)**	**N/A *(Note 4)***	**$0.00**	**N/A *(Note 4)***	**N/A *(Note 4)***	**($5.12)**	**($73.00)**		**N/A *(Note 4)***	**($1.12)**

WISE KIDS AND KIDS ARK CHILD CARE CENTERS

WISE KIDS DECEMBER 2011 SUMMARY

July 1, 2011 through January 31, 2012

Exhibit B

Child Number	31		32		33		34		35		36		37		38		39		40	
DOCUMENTED TIME OF CARE	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**
Thursday 12/1/2011	1.00	-	1.75	1.75	-	-	-	-	3.50	3.50	4.50	4.50	4.50	4.50	4.25	4.25	3.50	3.50	2.50	-
Friday 12/2/2011	1.75	-	1.75	1.75	-	-	-	-	3.50	3.50	4.50	4.50	4.50	4.50	3.50	3.50	4.50	4.50	2.50	-
Monday 12/5/2011	1.75	-	-	2.00	-	-	-	-	-	3.50	11.00	11.00	4.50	4.50	3.75	3.75	4.00	4.00	2.50	-
Tuesday 12/6/2011	3.00	-	1.50	1.50	-	-	-	-	3.50	3.50	11.00	11.00	4.50	4.50	3.00	3.00	4.00	4.00	2.50	-
Wednesday 12/7/2011	2.50	-	1.75	1.75	-	-	-	-	-	3.50	4.50	4.50	4.50	4.50	4.25	4.25	4.00	4.00	2.50	-
Thursday 12/8/2011	1.75	-	-	2.00	-	-	-	-	3.50	3.50	4.50	4.50	4.50	4.50	2.75	2.75	4.00	4.00	2.50	-
Friday 12/9/2011	1.00	-	-	10.00	-	-	-	-	3.50	3.50	4.50	4.50	4.50	4.50	4.75	4.75	4.00	4.00	2.50	-
Monday 12/12/2011	3.25	-	1.00	1.00	-	-	-	9.50	3.50	3.50	4.50	4.50	4.50	4.50	2.25	2.25	4.50	4.50	2.50	-
Tuesday 12/13/2011	4.50	-	1.00	1.00	-	-	-	-	-	3.50	4.25	4.25	4.50	4.50	2.75	2.75	4.25	4.25	2.50	-
Wednesday 12/14/2011	3.50	-	-	-	-	-	-	-	-	3.50	4.50	4.50	4.50	4.50	2.25	2.25	11.00	11.00	2.50	-
Thursday 12/15/2011	2.00	-	-	-	-	-	-	-	3.50	3.50	3.50	3.50	3.50	3.50	4.00	4.00	4.50	4.50	2.50	-
Friday 12/16/2011	-	-	-	-	-	-	-	-	1.50	3.50	4.50	4.50	4.50	4.50	2.75	2.75	4.50	4.50	2.50	-
Monday 12/19/2011	-	-	-	10.00	9.25	9.25	9.00	9.00	-	10.00	11.00	11.00	11.00	11.00	9.50	9.50	-	11.00	10.25	-
Tuesday 12/20/2011	-	-	-	9.00	7.00	7.00	7.00	7.00	-	10.00	11.00	11.00	11.00	8.00	9.50	9.50	-	11.00	10.25	-
Wednesday 12/21/2011	-	-	-	9.00	8.75	8.75	8.75	8.75	-	10.00	11.00	11.00	11.00	11.00	9.25	9.25	-	11.00	9.75	-
Thursday 12/22/2011	-	-	-	9.00	9.50	9.50	9.50	9.50	-	10.00	11.00	11.00	11.00	11.00	10.00	10.00	-	11.00	10.25	-
Friday 12/23/2011	-	-	-	9.00	9.25	9.25	9.50	9.50	-	10.00	11.00	11.00	11.00	11.00	9.50	9.50	-	11.00	10.50	-
(Center Closed) Monday 12/26/2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10.00	10.00	-	-	-	-
Tuesday 12/27/2011	-	-	-	9.00	8.50	8.50	8.50	8.50	-	10.00	11.00	11.00	11.00	11.00	9.25	9.25	-	11.00	9.75	-
Wednesday 12/28/2011	-	-	-	9.00	9.25	7.25	9.25	9.25	-	10.00	11.00	11.00	11.00	11.00	7.75	7.75	-	11.00	10.00	-
Thursday 12/29/2011	-	-	-	10.00	9.00	7.00	7.00	7.00	-	10.00	11.00	11.00	11.00	11.00	9.25	9.25	-	11.00	11.50	-
Friday 12/30/2011	-	-	-	9.00	9.00	-	1.00	1.00	-	10.00	11.00	11.00	11.00	11.00	8.25	8.25	-	11.00	10.00	-
Documented Days ***(Note 1)***	-	-	-	10.00	9.00	8.00	8.00	9.00	-	9.00	11.00	11.00	9.00	9.00	10.00	10.00	1.00	10.00	9.00	-
Documented Hours ***(Note 2)***	26.00	-	8.75	12.75	-	-	1.00	1.00	26.00	42.00	54.75	54.75	62.00	61.00	40.25	40.25	46.75	55.75	32.75	-

APA CALCULATED AMOUNT										
Correct Daily Rate ***(Note 3)***		$31.00	$31.00	$31.00	$31.00	$31.00	$31.00	$31.00	$31.00	
Correct Hourly Rate ***(Note 3)***		$4.50	$4.50	$4.50	$4.50	$4.50	$4.50	$4.50	$4.50	
APA Calculated Billable Amount per NDE Calendars		$39.38	$279.00	$252.50	$117.00	$587.38	$558.00	$491.13	$241.38	
APA Calculated Billable Amount per DHHS Calendars		$367.38	$248.00	$283.50	$468.00	$587.38	$553.50	$491.13	$560.88	
Difference in Billable Amount based on NDE & DHHS Calendars		**($328.00)**	**$31.00**	**($31.00)**	**($351.00)**	**$0.00**	**$4.50**	**$0.00**	**($319.50)**	

ACTUAL AMOUNT PAID										
Daily Rate Paid		$31.00	$31.00	$31.00	$31.00	$31.00	$31.00	$31.00	$31.00	
Hourly Rate Paid		$4.50	$4.50	$4.50	$4.50	$4.50	$4.50	$4.50	$4.50	
Actual Days Paid		9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	
Actual Hours Paid		36.00	0.00	0.00	42.00	52.75	57.25	38.75	48.50	
Total Amount Paid		**$441.00**	**$279.00**	**$279.00**	**$468.00**	**$516.38**	**$536.63**	**$453.38**	**$497.25**	
Variance between DHHS Documented Days and Days Paid		1.00	(1.00)	0.00	0.00	2.00	0.00	1.00	1.00	
Variance between DHHS Documented Hours and Hours Paid		(23.25)	0.00	1.00	0.00	2.00	3.75	1.50	7.25	
Variance between APA Calculated Billable Amount based on DHHS Calendars and Actual Amount Paid		**($73.62)**	**($31.00)**	**N/A *(Note 4)***	**$0.00**	**N/A *(Note 4)***	**N/A *(Note 4)***	**N/A *(Note 4)***	**N/A *(Note 4)***	

WISE KIDS AND KIDS ARK CHILD CARE CENTERS

WISE KIDS DECEMBER 2011 SUMMARY

July 1, 2011 through January 31, 2012

Exhibit B

Child Number	41		42		43		44		45		46		47		48		49		50	
DOCUMENTED TIME OF CARE	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**
Thursday 12/1/2011	-	-	-	-	-	-	3.50	3.50	3.50	3.50	4.50	4.50	-	-	3.00	3.00	-	-	4.00	4.00
Friday 12/2/2011	2.50	2.50	2.50	-	-	-	3.50	3.50	4.50	4.50	4.50	4.50	2.25	2.25	4.50	4.50	-	-	4.50	4.50
Monday 12/5/2011	-	-	2.75	-	2.50	2.50	4.00	4.00	3.50	3.50	4.50	4.50	2.00	2.00	3.25	3.25	-	-	3.75	3.75
Tuesday 12/6/2011	1.00	1.00	5.00	-	2.50	2.50	4.00	4.00	3.50	3.50	3.75	3.75	2.50	2.50	10.50	10.50	-	-	4.00	4.00
Wednesday 12/7/2011	2.00	2.00	11.50	-	3.50	3.50	4.00	4.00	3.50	3.50	4.50	4.50	2.50	2.50	3.00	3.00	-	-	3.75	3.75
Thursday 12/8/2011	-	-	-	-	2.50	2.50	4.00	4.00	10.00	10.00	4.50	4.50	1.00	1.00	3.50	3.50	-	-	3.75	3.75
Friday 12/9/2011	-	-	-	-	2.50	2.50	10.50	4.00	10.00	10.00	4.25	4.25	2.00	2.00	3.25	3.25	-	-	1.50	1.50
Monday 12/12/2011	-	-	3.00	-	2.50	2.50	4.50	4.50	10.00	10.00	2.00	4.50	2.00	2.00	4.00	4.00	-	-	10.25	10.25
Tuesday 12/13/2011	-	-	2.75	-	2.50	2.50	4.25	4.25	10.00	10.00	1.25	3.75	1.75	1.75	4.00	4.00	-	-	10.25	10.25
Wednesday 12/14/2011	1.00	1.00	3.25	-	2.50	2.50	2.50	4.50	3.50	3.50	4.50	4.50	2.00	2.00	3.50	3.50	-	-	10.25	10.25
Thursday 12/15/2011	-	-	-	-	2.50	2.50	4.50	4.50	3.50	3.50	4.50	4.50	2.00	2.00	4.00	4.00	-	-	10.25	10.25
Friday 12/16/2011	-	-	4.75	-	2.50	2.50	4.50	4.50	3.50	3.50	4.50	4.50	1.75	1.75	10.25	10.25	-	-	1.25	1.25
Monday 12/19/2011	-	-	-	-	9.50	9.50	-	11.00	10.00	10.00	11.00	11.00	7.75	7.75	8.75	8.75	-	9.75	1.50	1.50
Tuesday 12/20/2011	-	-	-	-	9.00	9.00	-	11.00	10.00	10.00	8.75	8.75	8.25	8.25	-	10.75	10.00	10.00	10.00	10.00
Wednesday 12/21/2011	6.00	6.00	-	-	-	-	-	11.00	10.00	10.00	9.50	9.50	8.25	8.25	-	10.00	-	9.75	-	11.00
Thursday 12/22/2011	-	-	-	-	-	-	-	11.00	10.00	10.00	11.00	11.00	8.25	8.25	-	10.50	9.00	9.00	10.50	10.50
Friday 12/23/2011	-	-	-	-	9.00	9.00	-	11.00	10.00	10.00	11.00	11.00	8.50	8.50	-	9.75	9.75	9.75	7.25	7.25
(Center Closed) Monday 12/26/2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tuesday 12/27/2011	-	-	-	-	9.00	7.00	-	11.00	10.00	10.00	11.00	11.00	8.50	8.50	-	10.75	8.75	8.75	10.00	10.00
Wednesday 12/28/2011	9.75	9.75	10.75	-	9.00	9.00	-	11.25	10.00	10.00	11.00	11.00	8.25	8.25	-	10.25	8.00	8.00	10.00	10.00
Thursday 12/29/2011	-	-	-	-	-	-	-	11.25	10.00	10.00	9.75	9.75	8.50	8.50	-	9.75	8.00	8.00	8.25	8.25
Friday 12/30/2011	9.25	9.25	10.50	-	9.00	-	-	11.00	10.00	10.00	10.25	10.25	9.00	9.00	-	-	7.50	7.50	10.75	10.75
Documented Days ***(Note 1)***	3.00	3.00	3.00	-	6.00	5.00	1.00	9.00	13.00	13.00	9.00	9.00	9.00	9.00	3.00	10.00	7.00	9.00	11.00	12.00
Documented Hours ***(Note 2)***	6.50	6.50	26.75	-	26.00	26.00	43.75	58.75	29.00	29.00	52.50	57.50	21.75	21.75	36.75	39.00	-	-	30.25	31.25

APA CALCULATED AMOUNT										
Correct Daily Rate ***(Note 3)***	$31.00		$31.00	$31.00	$31.00	$31.00	$31.00	$31.00	$31.00	$31.00
Correct Hourly Rate ***(Note 3)***	$4.50		$4.50	$4.50	$4.50	$4.50	$4.50	$4.50	$4.50	$4.50
APA Calculated Billable Amount per NDE Calendars	$122.25		$303.00	$227.88	$533.50	$515.25	$376.88	$258.38	$217.00	$477.13
APA Calculated Billable Amount per DHHS Calendars	$122.25		$272.00	$543.38	$533.50	$537.75	$376.88	$485.50	$279.00	$512.63
Difference in Billable Amount based on NDE & DHHS Calendars	**$0.00**		**$31.00**	**($315.50)**	**$0.00**	**($22.50)**	**$0.00**	**($227.12)**	**($62.00)**	**($35.50)**

ACTUAL AMOUNT PAID										
Daily Rate Paid	$31.00		$31.00	$31.00	$31.00	$31.00	$31.00	$31.00	$31.00	$31.00
Hourly Rate Paid	$4.50		$4.50	$4.50	$4.50	$4.50	$4.50	$4.50	$4.50	$4.50
Actual Days Paid	6.00		9.00	9.00	9.00	9.00	6.00	8.00	9.00	9.00
Actual Hours Paid	16.00		30.00	47.25	42.00	47.75	24.00	35.75	0.00	16.25
Total Amount Paid	**$258.00**		**$414.00**	**$491.63**	**$468.00**	**$493.88**	**$294.00**	**$408.88**	**$279.00**	**$352.13**
Variance between DHHS Documented Days and Days Paid	(3.00)		(4.00)	0.00	4.00	0.00	3.00	2.00	0.00	3.00
Variance between DHHS Documented Hours and Hours Paid	(9.50)		(4.00)	11.50	(13.00)	9.75	(2.25)	3.25	0.00	15.00
Variance between APA Calculated Billable Amount based on DHHS Calendars and Actual Amount Paid	**($135.75)**		**($142.00)**	**N/A *(Note 4)***	**N/A *(Note 4)***	**N/A *(Note 4)***	**N/A *(Note 4)***	**N/A *(Note 4)***	**$0.00**	**N/A *(Note 4)***

WISE KIDS AND KIDS ARK CHILD CARE CENTERS

Exhibit B

WISE KIDS DECEMBER 2011 SUMMARY

July 1, 2011 through January 31, 2012

Child Number	**51**		**52**		**53**		**54**		**55**		**56**		**57**		**58**		**59**		**60**	
DOCUMENTED TIME OF CARE	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**
Thursday 12/1/2011	11.00	11.00	4.75	4.75	4.00	2.50	3.75	3.75	3.00	3.00	-	3.00	4.50	4.50	4.50	4.50	-	1.00	-	-
Friday 12/2/2011	11.00	11.00	2.50	2.50	1.00	3.00	3.75	3.75	3.00	3.00	-	3.00	4.50	4.50	4.50	4.50	-	-	4.50	4.50
Monday 12/5/2011	10.25	10.25	4.25	4.25	2.00	4.00	3.00	3.00	3.00	3.00	-	3.00	4.50	4.50	4.50	4.50	2.25	2.25	3.50	3.50
Tuesday 12/6/2011	10.50	10.50	4.25	4.25	2.00	4.00	3.00	3.00	3.00	3.00	3.00	3.00	4.50	4.50	4.00	4.00	7.00	7.00	2.25	2.25
Wednesday 12/7/2011	9.75	9.75	3.00	3.00	0.75	2.75	3.25	3.25	3.00	3.00	-	3.00	4.50	4.50	4.50	4.50	1.25	1.25	-	2.00
Thursday 12/8/2011	10.00	10.00	3.25	3.25	2.50	4.50	3.25	3.25	3.00	3.00	-	3.00	4.50	4.50	4.50	4.50	-	-	-	-
Friday 12/9/2011	1.50	1.50	5.00	5.00	2.75	4.75	3.25	3.25	3.00	3.00	-	3.00	4.50	4.50	4.50	4.50	-	-	3.00	3.00
Monday 12/12/2011	10.50	10.50	4.50	4.50	2.50	2.50	1.50	1.50	-	3.00	-	3.00	4.50	4.50	4.50	4.50	-	2.50	2.50	2.50
Tuesday 12/13/2011	10.00	10.00	3.00	3.00	0.75	0.75	3.25	3.25	-	3.00	-	3.00	4.25	4.25	4.25	4.25	-	2.50	2.50	2.50
Wednesday 12/14/2011	10.25	10.25	3.25	3.25	1.25	1.25	3.50	3.50	-	3.00	-	3.00	4.50	4.50	4.50	4.50	-	2.50	-	-
Thursday 12/15/2011	10.00	10.00	3.50	3.50	1.00	1.00	3.50	3.50	-	3.00	-	3.00	4.50	4.50	4.50	4.50	-	2.50	2.50	2.50
Friday 12/16/2011	10.75	10.75	5.00	5.00	3.50	3.50	3.50	3.50	-	3.00	-	3.00	4.50	4.50	4.50	4.50	2.25	2.25	-	-
Monday 12/19/2011	9.75	9.75	-	-	-	8.25	-	10.00	-	-	-	-	10.00	10.00	11.00	11.00	-	-	12.00	12.00
Tuesday 12/20/2011	10.00	10.00	11.25	11.25	11.25	11.25	10.25	10.25	-	-	-	-	11.00	11.00	11.00	11.00	-	-	10.75	10.75
Wednesday 12/21/2011	10.00	10.00	8.00	8.00	8.00	8.00	-	10.00	-	-	-	-	11.00	11.00	11.00	11.00	-	-	9.50	9.50
Thursday 12/22/2011	10.50	10.50	9.50	9.50	8.25	8.25	10.00	10.00	-	-	-	-	11.00	11.00	11.00	11.00	-	-	11.00	11.00
Friday 12/23/2011	10.25	10.25	11.50	11.50	2.25	8.50	10.00	10.00	-	-	-	-	11.00	11.00	11.00	11.00	-	-	8.25	8.25
(Center Closed) Monday 12/26/2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tuesday 12/27/2011	10.00	10.00	11.75	11.75	8.50	8.50	9.00	9.00	-	-	-	-	11.00	11.00	11.00	11.00	-	-	8.50	8.50
Wednesday 12/28/2011	10.25	10.25	8.50	8.50	8.50	8.50	10.00	10.00	-	-	-	-	11.00	11.00	11.00	11.00	-	-	8.75	8.75
Thursday 12/29/2011	8.25	8.25	8.25	8.25	9.00	9.00	10.00	10.00	-	-	-	-	11.00	11.00	11.00	11.00	-	-	8.50	8.50
Friday 12/30/2011	10.75	10.75	8.25	8.25	7.50	7.50	8.50	8.50	-	-	-	-	11.00	11.00	11.00	11.00	-	-	8.00	8.00
Documented Days ***(Note 1)***	20.00	20.00	8.00	8.00	7.00	9.00	7.00	9.00	-	-	-	-	9.00	9.00	9.00	9.00	1.00	1.00	9.00	9.00
Documented Hours ***(Note 2)***	7.50	7.50	50.75	50.75	27.50	35.75	38.75	38.75	21.00	36.00	3.00	36.00	61.75	61.75	62.25	62.25	5.75	16.75	24.50	26.50

APA CALCULATED AMOUNT										
Correct Daily Rate ***(Note 3)***	$31.00	$31.00	$31.00	$31.00	$31.00	$31.00	$31.00	$31.00	$31.00	$31.00
Correct Hourly Rate ***(Note 3)***	$4.50	$4.50	$4.50	$4.50	$4.50	$4.50	$4.50	$4.50	$4.50	$4.50
APA Calculated Billable Amount per NDE Calendars	$653.75	$476.38	$340.75	$391.38	$94.50	$13.50	$556.88	$559.13	$56.88	$389.25
APA Calculated Billable Amount per DHHS Calendars	$653.75	$476.38	$439.88	$453.38	$162.00	$162.00	$556.88	$559.13	$106.38	$398.25
Difference in Billable Amount based on NDE & DHHS Calendars	**$0.00**	**$0.00**	**($99.13)**	**($62.00)**	**($67.50)**	**($148.50)**	**$0.00**	**$0.00**	**($49.50)**	**($9.00)**

ACTUAL AMOUNT PAID										
Daily Rate Paid	$31.00	$31.00	$31.00	$31.00	$31.00	$31.00	$31.00	$31.00	$31.00	$31.00
Hourly Rate Paid	$4.50	$4.50	$4.50	$4.50	$4.50	$4.50	$4.50	$4.50	$4.50	$4.50
Actual Days Paid	9.00	9.00	9.00	9.00	0.00	0.00	9.00	9.00	0.00	9.00
Actual Hours Paid	16.25	46.75	46.75	40.25	21.00	21.00	54.00	54.00	24.00	0.00
Total Amount Paid	**$352.13**	**$489.38**	**$489.38**	**$460.13**	**$94.50**	**$94.50**	**$522.00**	**$522.00**	**$108.00**	**$279.00**
Variance between DHHS Documented Days and Days Paid	11.00	(1.00)	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00
Variance between DHHS Documented Hours and Hours Paid	(8.75)	4.00	(11.00)	(1.50)	15.00	15.00	7.75	8.25	(7.25)	26.50
Variance between APA Calculated Billable Amount based on DHHS Calendars and Actual Amount Paid	**N/A** ***(Note 4)***	**($13.00)**	**($49.50)**	**($6.75)**	**N/A** ***(Note 4)***	**N/A** ***(Note 4)***	**N/A** ***(Note 4)***	**N/A** ***(Note 4)***	**($1.62)**	**N/A** ***(Note 4)***

WISE KIDS AND KIDS ARK CHILD CARE CENTERS

WISE KIDS DECEMBER 2011 SUMMARY

July 1, 2011 through January 31, 2012

Exhibit B

Child Number	61		62		63		64		65		66		67		68		69		70	
DOCUMENTED TIME OF CARE	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**
Thursday 12/1/2011	2.50	2.50	-	-	-	-	2.00	-	2.50	4.50	4.25	4.25	2.00	4.25	2.00	4.25	4.50	4.50	4.50	4.50
Friday 12/2/2011	2.50	2.50	-	-	-	-	2.00	-	1.50	3.50	4.25	4.25	4.25	4.25	4.25	4.25	3.75	3.75	10.50	10.50
Monday 12/5/2011	1.50	1.50	-	-	-	-	2.00	-	1.50	3.50	2.75	2.75	4.00	4.00	4.00	4.00	5.00	5.00	2.50	2.50
Tuesday 12/6/2011	4.25	4.25	-	-	-	-	-	-	1.50	3.50	4.25	4.25	4.25	4.25	4.25	4.25	4.50	4.50	2.50	2.50
Wednesday 12/7/2011	2.50	2.50	-	-	-	-	2.50	-	-	-	4.25	4.25	4.25	4.25	4.25	4.25	4.00	4.00	4.50	4.50
Thursday 12/8/2011	-	-	-	-	-	-	2.25	-	1.50	3.50	4.50	4.50	4.50	4.50	4.50	4.50	4.25	4.25	4.50	4.50
Friday 12/9/2011	2.75	2.75	-	-	-	-	1.25	-	1.50	3.50	4.00	4.00	4.00	4.00	4.00	4.00	4.50	4.50	4.00	4.00
Monday 12/12/2011	2.50	2.50	-	-	-	-	2.00	-	1.50	3.50	4.00	4.00	4.00	4.00	4.00	4.00	2.00	4.00	4.50	4.50
Tuesday 12/13/2011	2.50	2.50	-	-	-	-	2.00	-	1.50	3.50	4.00	4.00	4.00	4.00	4.00	4.00	4.25	4.25	4.25	4.25
Wednesday 12/14/2011	2.50	2.50	-	-	-	-	2.25	-	1.50	3.50	4.25	4.25	4.25	4.25	4.25	4.25	4.75	4.75	4.50	4.50
Thursday 12/15/2011	2.50	2.50	-	-	-	-	2.25	-	1.50	3.50	4.00	4.00	4.00	4.00	4.00	4.00	4.25	4.25	4.50	4.50
Friday 12/16/2011	4.50	4.50	-	-	-	-	2.25	-	1.50	3.50	4.25	4.25	4.25	4.25	4.25	4.25	4.50	4.50	4.50	4.50
Monday 12/19/2011	9.00	9.00	-	-	-	-	8.50	-	-	9.75	10.50	10.50	10.50	10.50	10.50	10.50	9.25	8.25	11.00	11.00
Tuesday 12/20/2011	9.25	9.25	-	-	-	-	8.00	-	-	9.75	10.75	10.75	10.75	10.75	10.75	10.75	9.50	9.50	11.00	11.00
Wednesday 12/21/2011	8.75	8.75	-	-	-	-	8.50	-	-	10.00	10.75	10.75	10.75	10.75	10.75	10.75	10.75	10.75	8.00	8.00
Thursday 12/22/2011	9.25	9.25	-	-	-	-	8.50	-	9.75	9.75	10.75	10.75	10.75	10.75	7.75	10.75	5.50	5.50	8.00	8.00
Friday 12/23/2011	8.00	8.00	-	-	-	-	8.00	-	9.75	9.75	10.75	10.75	10.75	10.75	7.75	10.75	6.50	6.50	8.00	8.00
(Center Closed) Monday 12/26/2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8.00	8.00
Tuesday 12/27/2011	7.50	7.50	-	-	-	-	8.00	-	9.75	9.75	9.25	9.25	11.25	9.25	11.25	9.25	8.00	8.00	8.00	8.00
Wednesday 12/28/2011	7.25	7.25	-	-	-	-	8.25	-	9.75	9.75	10.75	10.75	10.75	10.75	10.75	10.75	9.75	8.75	8.00	8.00
Thursday 12/29/2011	8.50	8.50	-	-	-	-	6.50	-	9.75	9.75	10.75	10.75	10.75	10.75	10.75	10.75	9.25	9.25	8.00	8.00
Friday 12/30/2011	11.00	11.00	6.00	-	6.00	-	8.00	-	9.75	9.75	10.25	10.25	10.25	-	11.25	-	10.00	9.00	8.00	8.00
Documented Days ***(Note 1)***	9.00	9.00	1.00	-	1.00	-	9.00	-	6.00	9.00	9.00	9.00	9.00	8.00	9.00	8.00	8.00	8.00	11.00	11.00
Documented Hours ***(Note 2)***	31.50	31.50	-	-	-	-	22.75	-	17.50	39.50	54.00	54.00	54.25	55.00	53.75	55.00	56.50	58.50	47.25	47.25
							(Note 8)													
APA CALCULATED AMOUNT																				
Correct Daily Rate ***(Note 3)***	$31.00						$31.00		$31.00		$31.00		$31.00		$31.00		$31.00		$31.00	
Correct Hourly Rate ***(Note 3)***	$4.50						$4.50		$4.50		$4.50		$4.50		$4.50		$4.50		$4.50	
APA Calculated Billable Amount per NDE Calendars	$420.75						N/A		$264.75		$522.00		$523.13		$520.88		$502.25		$553.63	
APA Calculated Billable Amount per DHHS Calendars	$420.75						N/A		$456.75		$522.00		$495.50		$495.50		$511.25		$553.63	
Difference in Billable Amount based on NDE & DHHS Calendars	**$0.00**						**N/A** ***(Note 8)***		**($192.00)**		**$0.00**		**$27.63**		**$25.38**		**($9.00)**		**$0.00**	
ACTUAL AMOUNT PAID																				
Daily Rate Paid	$31.00						$31.00		$31.00		$31.00		$31.00		$31.00		$31.00		$31.00	
Hourly Rate Paid	$4.50						$4.50		$4.50		$4.50		$4.50		$4.50		$4.50		$4.50	
Actual Days Paid	9.00						9.00		9.00		9.00		9.00		9.00		9.00		9.00	
Actual Hours Paid	46.75						42.00		24.00		49.00		49.00		49.00		51.25		54.00	
Total Amount Paid	**$489.38**						**$468.00**		**$387.00**		**$499.50**		**$499.50**		**$499.50**		**$509.63**		**$522.00**	
Variance between DHHS Documented Days and Days Paid	0.00						N/A		0.00		0.00		(1.00)		(1.00)		(1.00)		2.00	
Variance between DHHS Documented Hours and Hours Paid	(15.25)						N/A		15.50		5.00		6.00		6.00		7.25		(6.75)	
Variance between APA Calculated Billable Amount based on DHHS Calendars and Actual Amount Paid	**($68.63)**						**N/A** ***(Note 8)***		**N/A** ***(Note 4)***		**N/A** ***(Note 4)***		**($4.00)**		**($4.00)**		**N/A** ***(Note 4)***		**N/A** ***(Note 4)***	

WISE KIDS AND KIDS ARK CHILD CARE CENTERS

WISE KIDS DECEMBER 2011 SUMMARY

July 1, 2011 through January 31, 2012

Exhibit B

Child Number	71		72		73		74		75		76		77		78		79		80	
DOCUMENTED TIME OF CARE	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**
Thursday 12/1/2011	-	-	4.50	4.50	-	-	-	-	7.25	7.25	-	-	9.00	9.00	10.00	10.00	9.00	3.50	5.75	-
Friday 12/2/2011	-	-	4.50	4.50	4.50	4.50	13.00	13.00	7.50	7.50	-	-	8.00	8.00	10.00	10.00	9.25	3.50	5.50	-
Monday 12/5/2011	4.75	4.75	2.50	2.50	3.75	3.75	1.00	1.00	8.25	8.25	-	-	9.00	9.00	-	-	10.00	3.50	6.00	-
Tuesday 12/6/2011	4.75	4.75	2.50	2.50	3.00	3.00	0.75	0.75	-	10.00	-	-	9.00	9.00	-	-	10.00	3.50	6.00	-
Wednesday 12/7/2011	4.75	4.75	4.50	4.50	4.25	4.25	1.00	1.00	9.00	9.00	-	-	9.00	9.00	-	-	10.00	3.50	5.75	-
Thursday 12/8/2011	4.75	4.75	2.50	2.50	2.75	2.75	-	-	8.25	8.25	-	-	9.00	9.00	-	-	10.00	3.50	5.75	-
Friday 12/9/2011	3.75	3.75	4.00	4.00	4.75	4.75	1.00	1.00	7.75	7.75	-	-	8.50	8.50	-	-	10.00	4.00	5.75	-
Monday 12/12/2011	4.50	4.50	4.50	4.50	2.25	2.25	1.00	1.00	8.25	8.25	-	-	9.00	9.00	-	-	10.00	3.50	6.25	-
Tuesday 12/13/2011	4.50	4.50	4.25	4.25	2.75	2.75	1.00	1.00	9.75	9.75	-	-	9.00	9.00	-	-	-	3.00	5.75	-
Wednesday 12/14/2011	4.50	4.50	4.50	4.50	2.50	2.50	1.00	1.00	9.00	9.00	-	-	8.50	8.50	-	-	-	3.50	6.00	-
Thursday 12/15/2011	4.50	4.50	4.50	4.50	4.00	4.00	1.00	1.00	7.50	7.50	-	-	9.00	9.00	-	-	10.00	3.50	5.75	-
Friday 12/16/2011	4.50	4.50	4.50	4.50	2.50	2.50	1.00	1.00	7.25	7.25	-	-	10.00	10.00	-	-	10.00	2.50	4.25	-
Monday 12/19/2011	11.00	11.00	7.50	7.50	9.00	9.00	-	10.00	10.25	10.25	-	-	8.50	8.50	-	-	-	10.00	9.75	-
Tuesday 12/20/2011	10.50	10.50	11.00	11.00	7.50	7.50	-	10.00	-	8.25	-	-	8.50	8.50	-	-	-	10.00	9.25	-
Wednesday 12/21/2011	11.00	11.00	8.00	8.00	7.50	7.50	-	10.00	-	10.75	-	-	8.50	8.50	-	-	-	10.00	8.75	-
Thursday 12/22/2011	10.25	10.25	8.00	8.00	7.25	7.25	-	10.00	10.00	10.00	10.50	-	8.50	8.50	-	-	-	10.00	8.75	-
Friday 12/23/2011	5.50	5.50	7.50	7.50	8.00	8.00	-	10.00	4.25	4.25	9.00	-	9.00	9.00	-	-	-	10.00	8.50	-
(Center Closed) Monday 12/26/2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tuesday 12/27/2011	11.00	11.00	8.00	8.00	8.50	8.50	8.50	8.50	9.50	9.50	8.50	-	8.50	8.50	-	-	-	10.25	10.00	-
Wednesday 12/28/2011	11.00	11.00	8.00	8.00	12.25	12.25	8.25	8.25	-	9.50	10.50	-	8.00	8.00	-	-	-	10.25	8.75	-
Thursday 12/29/2011	8.00	8.00	8.00	8.00	11.00	11.00	9.00	9.00	10.00	10.00	10.50	-	8.50	8.50	-	-	-	10.25	8.75	-
Friday 12/30/2011	8.00	8.00	8.00	8.00	7.50	7.50	-	10.00	-	8.25	-	-	8.50	8.50	-	-	-	10.25	8.75	-
Documented Days ***(Note 1)***	8.00	8.00	9.00	9.00	9.00	9.00	4.00	10.00	15.00	20.00	5.00	-	21.00	21.00	2.00	2.00	10.00	9.00	13.00	-
Documented Hours ***(Note 2)***	55.50	55.50	48.25	48.25	40.25	40.25	11.75	11.75	4.50	5.25	1.50	-	-	-	-	-	-	42.00	44.25	-

APA CALCULATED AMOUNT									
Correct Daily Rate ***(Note 3)***	$31.00	$31.00	$31.00	$31.00	$31.00		$31.00	$31.00	$31.00	
Correct Hourly Rate ***(Note 3)***	$4.50	$4.50	$4.50	$4.50	$4.50		$4.50	$4.50	$4.50	
APA Calculated Billable Amount per NDE Calendars	$497.75	$496.13	$460.13	$176.88	$485.25		$651.00	$62.00	$310.00	
APA Calculated Billable Amount per DHHS Calendars	$497.75	$496.13	$460.13	$362.88	$643.63		$651.00	$62.00	$468.00	
Difference in Billable Amount based on NDE & DHHS Calendars	**$0.00**	**$0.00**	**$0.00**	**($186.00)**	**($158.38)**		**$0.00**	**$0.00**	**($158.00)**	

ACTUAL AMOUNT PAID									
Daily Rate Paid	$31.00	$31.00	$31.00	$31.00	$31.00		$31.00	$31.00	$31.00	
Hourly Rate Paid	$4.50	$4.50	$4.50	$4.50	$4.50		$4.50	$4.50	$4.50	
Actual Days Paid	9.00	9.00	9.00	9.00	21.00		21.00	2.00	21.00	
Actual Hours Paid	45.00	54.00	38.75	18.00	0.00		0.00	0.00	0.00	
Total Amount Paid	**$481.50**	**$522.00**	**$453.38**	**$360.00**	**$651.00**		**$651.00**	**$62.00**	**$651.00**	
Variance between DHHS Documented Days and Days Paid	(1.00)	0.00	0.00	1.00	(1.00)		0.00	0.00	(12.00)	
Variance between DHHS Documented Hours and Hours Paid	10.50	(5.75)	1.50	(6.25)	5.25		0.00	0.00	42.00	
Variance between APA Calculated Billable Amount based on DHHS Calendars and Actual Amount Paid	**N/A** ***(Note 4)***	**($25.87)**	**N/A** ***(Note 4)***	**N/A** ***(Note 4)***	**($7.37)**		**$0.00**	**$0.00**	**($183.00)**	

WISE KIDS AND KIDS ARK CHILD CARE CENTERS

WISE KIDS DECEMBER 2011 SUMMARY

July 1, 2011 through January 31, 2012

Exhibit B

Child Number	81		82		83		84		85		86		87		88		89		90	
DOCUMENTED TIME OF CARE	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**
Thursday 12/1/2011	9.00	9.00	-	8.25	11.25	11.25	-	-	10.50	-	10.00	10.00	10.00	10.00	8.25	8.25	-	-	7.75	7.75
Friday 12/2/2011	10.00	10.00	-	2.00	10.25	10.25	8.00	8.00	9.75	-	9.50	9.50	9.25	9.25	8.25	8.25	-	-	-	-
Monday 12/5/2011	9.00	9.00	-	9.00	10.75	10.75	8.00	8.00	10.25	-	10.50	10.50	11.00	11.00	8.50	8.50	7.50	-	9.50	9.50
Tuesday 12/6/2011	10.00	10.00	-	8.25	9.50	9.50	-	9.00	10.75	-	9.75	9.75	11.00	11.00	9.00	9.00	8.50	-	9.00	9.00
Wednesday 12/7/2011	9.00	9.00	-	7.50	10.25	10.25	8.75	8.75	9.75	-	9.75	9.75	11.00	11.00	8.75	8.75	8.75	-	10.50	9.50
Thursday 12/8/2011	9.00	9.00	-	7.00	9.50	9.50	-	-	10.25	-	9.75	9.75	11.00	11.00	8.00	8.00	-	-	9.25	9.25
Friday 12/9/2011	9.00	9.00	-	-	10.00	10.00	8.25	8.25	10.00	-	9.75	9.75	11.00	11.00	10.25	10.25	-	-	6.75	6.75
Monday 12/12/2011	9.00	9.00	-	8.00	11.00	11.00	8.75	8.75	10.00	-	9.75	9.75	11.00	11.00	8.50	8.50	9.00	-	8.75	7.75
Tuesday 12/13/2011	9.00	9.00	-	8.50	9.50	9.50	-	-	10.25	-	9.75	9.75	11.00	11.00	8.50	8.50	7.00	-	7.50	7.50
Wednesday 12/14/2011	9.00	9.00	-	7.75	11.00	11.00	9.25	9.25	10.50	-	10.00	10.00	11.00	11.00	9.25	9.25	8.00	-	8.00	8.00
Thursday 12/15/2011	9.00	9.00	-	8.50	11.00	11.00	-	-	10.50	-	10.00	10.00	11.00	11.00	8.00	8.00	4.00	-	9.00	9.00
Friday 12/16/2011	9.00	9.00	-	-	11.00	11.00	8.50	8.50	10.50	-	10.00	10.00	11.00	11.00	8.25	7.75	-	-	7.50	7.50
Monday 12/19/2011	-	9.00	-	-	-	11.25	-	-	10.75	-	10.00	10.00	11.00	11.00	8.50	6.25	-	-	-	-
Tuesday 12/20/2011	-	9.00	-	-	10.00	10.00	-	8.75	10.50	-	10.00	10.00	11.00	11.00	8.50	6.50	-	-	-	-
Wednesday 12/21/2011	-	9.00	-	6.00	11.00	11.00	7.00	7.00	10.25	-	10.00	10.00	11.00	11.00	8.25	7.25	7.75	-	-	-
Thursday 12/22/2011	-	9.00	-	8.25	9.75	9.75	-	8.25	9.75	-	10.00	10.00	11.00	11.00	9.25	8.75	-	-	-	-
Friday 12/23/2011	-	9.00	-	-	11.00	11.00	-	-	9.00	-	10.00	10.00	11.00	11.00	8.00	8.00	-	-	-	-
(Center Closed) Monday 12/26/2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tuesday 12/27/2011	-	8.75	-	-	10.00	10.00	-	-	10.00	-	-	10.00	11.00	11.00	8.00	-	-	-	-	-
Wednesday 12/28/2011	-	9.00	-	4.00	10.25	10.25	7.00	7.00	9.25	-	10.00	10.00	11.00	11.00	8.25	7.25	-	-	-	-
Thursday 12/29/2011	-	9.00	-	-	9.75	9.75	-	8.50	8.75	-	10.00	10.00	11.00	11.00	9.00	-	-	-	-	-
Friday 12/30/2011	-	9.00	-	7.00	10.25	10.25	8.50	8.50	10.00	-	10.00	10.00	11.00	11.00	9.00	-	9.50	-	-	-
Documented Days ***(Note 1)***	12.00	21.00	-	12.00	20.00	21.00	10.00	14.00	21.00	-	20.00	21.00	21.00	21.00	21.00	18.00	8.00	-	11.00	11.00
Documented Hours ***(Note 2)***	-	-	-	6.00	9.00	10.25	-	-	5.00	-	0.50	0.50	19.00	19.00	0.25	0.25	4.00	-	0.50	-

APA CALCULATED AMOUNT										
Correct Daily Rate ***(Note 3)***	$31.00	$31.00	$31.00	$31.00		$31.00	$31.00	$31.00		$31.00
Correct Hourly Rate ***(Note 3)***	$4.50	$4.50	$4.50	$4.50		$4.50	$4.50	$4.50		$4.50
APA Calculated Billable Amount per NDE Calendars	$372.00	$0.00	$660.50	$310.00		$622.25	$736.50	$652.13		$343.25
APA Calculated Billable Amount per DHHS Calendars	$651.00	$399.00	$697.13	$434.00		$653.25	$736.50	$559.13		$341.00
Difference in Billable Amount based on NDE & DHHS Calendars	**($279.00)**	**($399.00)**	**($36.63)**	**($124.00)**		**($31.00)**	**$0.00**	**$93.00**		**$2.25**

ACTUAL AMOUNT PAID										
Daily Rate Paid	$31.00	$31.00	$31.00	$31.00		$31.00	$31.00	$31.00		$31.00
Hourly Rate Paid	$4.50	$4.50	$4.50	$4.50		$4.50	$4.50	$4.50		$4.50
Actual Days Paid	21.00	14.00	21.00	14.00		21.00	21.00	21.00		10.00
Actual Hours Paid	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
Total Amount Paid	**$651.00**	**$434.00**	**$651.00**	**$434.00**		**$651.00**	**$651.00**	**$651.00**		**$310.00**
Variance between DHHS Documented Days and Days Paid	0.00	(2.00)	0.00	0.00		0.00	0.00	(3.00)		1.00
Variance between DHHS Documented Hours and Hours Paid	0.00	6.00	10.25	0.00		0.50	19.00	0.25		0.00
Variance between APA Calculated Billable Amount based on DHHS Calendars and Actual Amount Paid	**$0.00**	**($35.00)**	**N/A** ***(Note 4)***	**$0.00**		**N/A** ***(Note 4)***	**N/A** ***(Note 4)***	**($91.87)**		**N/A** ***(Note 4)***

WISE KIDS AND KIDS ARK CHILD CARE CENTERS

WISE KIDS DECEMBER 2011 SUMMARY

July 1, 2011 through January 31, 2012

Exhibit B

Child Number	91		92		93		94		95		96		97		98		99		100	
DOCUMENTED TIME OF CARE	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**
Thursday 12/1/2011	10.00	-	9.00	9.00	9.00	9.00	10.00	10.00	-	4.50	-	-	7.50	7.50	7.50	7.50	9.00	-	5.25	5.25
Friday 12/2/2011	10.50	-	9.00	9.00	9.00	9.00	10.00	10.00	-	4.50	3.00	-	6.75	6.75	8.00	8.00	8.50	-	5.25	5.25
Monday 12/5/2011	-	-	9.25	9.25	9.00	9.00	10.25	10.25	-	4.50	11.25	-	8.00	8.00	7.50	7.50	7.00	-	5.25	5.25
Tuesday 12/6/2011	-	-	9.00	9.00	9.00	9.00	10.25	10.25	-	4.50	11.50	-	7.25	7.25	3.25	3.25	9.00	-	8.25	8.25
Wednesday 12/7/2011	10.50	-	9.00	9.00	9.00	9.00	10.25	10.25	-	4.50	10.75	-	5.75	5.75	3.50	3.50	9.25	-	5.25	5.25
Thursday 12/8/2011	10.50	-	9.00	9.00	9.00	9.00	10.25	10.25	-	4.50	-	-	7.50	7.50	2.75	2.75	9.00	-	5.25	5.25
Friday 12/9/2011	10.50	-	5.75	5.75	9.00	9.00	10.25	10.25	-	4.50	-	-	7.00	7.00	7.25	7.25	7.75	-	5.25	5.25
Monday 12/12/2011	-	-	9.00	9.00	9.00	9.00	10.25	10.25	-	4.50	11.50	-	-	8.75	7.75	7.75	8.00	-	5.25	5.25
Tuesday 12/13/2011	-	-	9.00	9.00	9.00	9.00	10.00	10.00	-	4.50	11.25	-	8.00	8.00	7.25	7.25	8.25	-	5.25	5.25
Wednesday 12/14/2011	9.75	-	9.00	9.00	9.00	9.00	10.00	10.00	-	4.50	10.75	-	8.00	8.00	7.25	7.25	8.50	-	5.25	5.25
Thursday 12/15/2011	10.50	-	9.00	9.00	9.00	9.00	10.00	10.00	-	4.50	-	-	7.75	7.75	7.25	7.25	8.00	-	5.25	5.25
Friday 12/16/2011	9.50	-	8.50	8.50	9.00	9.00	10.00	10.00	-	4.50	9.00	-	7.25	7.25	7.00	7.00	7.75	-	5.25	5.25
Monday 12/19/2011	-	-	9.00	9.00	9.00	9.00	10.00	10.00	-	11.00	-	-	7.50	7.50	10.25	10.25	9.00	-	10.00	10.00
Tuesday 12/20/2011	-	-	-	-	9.00	9.00	10.00	10.00	-	11.00	9.50	-	7.25	7.25	9.50	9.50	-	-	10.00	10.00
Wednesday 12/21/2011	9.75	-	9.00	9.00	9.00	9.00	10.00	10.00	-	11.00	-	-	7.00	7.00	-	10.00	-	-	10.00	10.00
Thursday 12/22/2011	10.75	-	-	-	9.00	9.00	10.00	10.00	-	11.00	-	-	-	7.50	-	11.00	-	-	9.75	9.75
Friday 12/23/2011	8.50	-	-	-	8.00	8.00	10.00	10.00	-	11.00	-	-	-	7.00	-	10.00	-	-	9.75	9.75
(Center Closed) Monday 12/26/2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tuesday 12/27/2011	-	-	-	9.25	9.00	9.00	10.00	10.00	-	11.00	-	-	8.50	8.50	9.50	9.50	-	-	9.75	9.75
Wednesday 12/28/2011	10.00	-	7.50	7.50	9.00	9.00	10.00	10.00	-	8.00	10.75	-	7.25	7.25	8.50	8.50	8.00	-	9.75	9.75
Thursday 12/29/2011	9.25	-	7.75	7.75	9.00	9.00	10.00	10.00	-	8.00	-	-	7.25	7.25	9.00	9.00	8.00	-	9.75	9.75
Friday 12/30/2011	10.25	-	8.25	8.25	9.00	9.00	10.00	10.00	-	11.00	-	-	6.50	6.50	-	11.00	-	-	9.75	9.75
Documented Days ***(Note 1)***	14.00	-	16.00	17.00	21.00	21.00	21.00	21.00	-	9.00	9.00	-	17.00	20.00	14.00	18.00	15.00	-	10.00	10.00
Documented Hours ***(Note 2)***	3.50	-	5.75	5.75	-	-	1.50	1.50	-	61.00	10.75	-	5.75	5.75	9.75	11.75	-	-	57.75	57.75

APA CALCULATED AMOUNT										
Correct Daily Rate ***(Note 3)***		$31.00	$31.00	$31.00	$31.00		$31.00	$31.00		$31.00
Correct Hourly Rate ***(Note 3)***		$4.50	$4.50	$4.50	$4.50		$4.50	$4.50		$4.50
APA Calculated Billable Amount per NDE Calendars		$521.88	$651.00	$657.75	$0.00		$552.88	$477.88		$569.88
APA Calculated Billable Amount per DHHS Calendars		$552.88	$651.00	$657.75	$553.50		$645.88	$610.88		$569.88
Difference in Billable Amount based on NDE & DHHS Calendars		**($31.00)**	**$0.00**	**$0.00**	**($553.50)**		**($93.00)**	**($133.00)**		**$0.00**

ACTUAL AMOUNT PAID										
Daily Rate Paid		$31.00	$31.00	$31.00	$31.00		$31.00	$31.00		$31.00
Hourly Rate Paid		$4.50	$4.50	$4.50	$4.50		$4.50	$4.50		$4.50
Actual Days Paid		18.00	21.00	21.00	9.00		21.00	21.00		9.00
Actual Hours Paid		0.00	0.00	0.00	54.00		0.00	0.00		66.00
Total Amount Paid		**$558.00**	**$651.00**	**$651.00**	**$522.00**		**$651.00**	**$651.00**		**$576.00**
Variance between DHHS Documented Days and Days Paid		(1.00)	0.00	0.00	0.00		(1.00)	(3.00)		1.00
Variance between DHHS Documented Hours and Hours Paid		5.75	0.00	1.50	7.00		5.75	11.75		(8.25)
Variance between APA Calculated Billable Amount based on DHHS Calendars and Actual Amount Paid		**($5.12)**	**$0.00**	**N/A** ***(Note 4)***	**N/A** ***(Note 4)***		**($5.12)**	**($40.12)**		**($6.12)**

WISE KIDS AND KIDS ARK CHILD CARE CENTERS

WISE KIDS DECEMBER 2011 SUMMARY

July 1, 2011 through January 31, 2012

Exhibit B

Child Number	101		102		103		104		105		106		107		108		109		110	
DOCUMENTED TIME OF CARE	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**
Thursday 12/1/2011	8.00	8.00	7.25	7.25	9.50	9.50	10.00	10.00	9.00	9.00	-	-	8.75	8.75	10.75	-	9.25	9.25	3.00	10.00
Friday 12/2/2011	7.25	7.25	8.25	8.25	9.50	9.50	10.00	10.00	10.00	10.00	-	-	8.50	8.50	8.75	-	11.00	11.00	-	10.00
Monday 12/5/2011	-	8.25	8.50	8.50	9.50	9.50	10.00	10.00	9.00	9.00	9.00	9.00	8.25	8.25	10.50	-	9.50	9.50	-	10.00
Tuesday 12/6/2011	-	8.25	8.50	8.50	10.00	10.00	10.00	10.00	9.50	9.50	9.00	9.00	8.50	8.50	10.25	-	-	-	10.00	10.00
Wednesday 12/7/2011	8.50	8.50	8.50	8.50	10.00	10.00	10.00	10.00	9.75	9.75	9.00	9.00	8.75	8.75	10.50	-	8.25	8.25	10.00	10.00
Thursday 12/8/2011	7.75	7.75	6.50	6.50	10.00	10.00	10.00	10.00	10.00	10.00	9.00	9.00	8.50	8.50	-	-	10.00	10.00	10.00	10.00
Friday 12/9/2011	8.50	8.50	4.50	4.50	-	-	9.00	9.00	9.25	9.25	9.00	9.00	8.25	8.25	2.00	-	8.75	8.75	10.00	10.00
Monday 12/12/2011	7.75	7.75	5.50	5.50	10.00	10.00	9.00	9.00	9.25	9.25	9.00	9.00	8.25	8.25	11.00	-	8.00	8.00	10.00	10.00
Tuesday 12/13/2011	9.00	9.00	7.25	7.25	10.00	10.00	9.00	9.00	9.25	9.25	9.00	9.00	9.00	9.00	10.75	-	8.00	8.00	10.00	10.00
Wednesday 12/14/2011	6.75	6.75	8.75	8.75	9.50	9.50	9.00	9.00	-	9.25	9.00	9.00	8.50	8.50	10.75	-	8.00	8.00	10.00	10.00
Thursday 12/15/2011	-	8.00	8.75	8.75	9.75	9.75	9.00	9.00	9.00	9.00	9.00	9.00	7.75	7.75	10.75	-	8.00	8.00	10.00	10.00
Friday 12/16/2011	-	8.00	7.25	7.25	10.25	10.25	9.00	9.00	10.00	10.00	9.00	9.00	8.75	8.75	11.00	-	9.00	9.00	10.00	10.00
Monday 12/19/2011	8.50	8.50	-	-	10.00	10.00	9.00	9.00	8.50	8.50	9.00	9.00	8.50	8.50	11.00	-	7.00	7.00	-	10.00
Tuesday 12/20/2011	8.00	8.00	-	-	9.75	9.75	9.00	9.00	7.50	7.50	9.00	9.00	8.00	8.00	11.00	-	-	10.50	10.00	10.00
Wednesday 12/21/2011	9.25	9.25	-	-	10.00	10.00	9.00	9.00	7.75	7.75	9.00	9.00	8.50	8.50	11.00	-	6.75	6.75	10.00	10.00
Thursday 12/22/2011	6.75	6.75	-	-	10.25	10.25	9.00	9.00	8.50	8.50	9.00	9.00	8.50	8.50	11.00	-	-	-	10.00	10.00
Friday 12/23/2011	7.75	7.75	-	-	10.00	10.00	9.00	9.00	9.25	9.25	9.00	9.00	8.50	8.50	11.00	-	-	-	10.00	10.00
(Center Closed) Monday 12/26/2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tuesday 12/27/2011	9.25	9.25	-	-	10.00	10.00	10.00	10.00	9.75	9.75	8.00	8.00	8.50	8.50	8.50	-	-	9.00	10.00	10.00
Wednesday 12/28/2011	-	8.25	-	-	10.00	10.00	10.00	10.00	9.50	9.50	9.00	7.00	8.25	8.25	10.50	-	-	9.25	10.00	10.00
Thursday 12/29/2011	8.00	8.00	7.00	7.00	10.25	10.25	10.00	10.00	9.00	9.00	-	-	8.50	8.50	10.50	-	-	11.00	10.00	10.00
Friday 12/30/2011	6.50	6.50	-	-	10.25	10.25	10.00	10.00	9.00	9.00	9.00	-	8.50	8.50	-	-	-	10.25	10.00	10.00
Documented Days ***(Note 1)***	16.00	21.00	11.00	11.00	20.00	20.00	21.00	21.00	20.00	21.00	18.00	17.00	21.00	21.00	18.00	-	13.00	18.00	17.00	21.00
Documented Hours ***(Note 2)***	-	-	10.00	10.00	1.00	1.00	-	-	-	-	-	-	-	-	14.25	-	1.00	2.75	3.00	-

APA CALCULATED AMOUNT										
Correct Daily Rate ***(Note 3)***	$31.00	$31.00	$31.00	$31.00	$31.00	$31.00	$31.00		$31.00	$32.50
Correct Hourly Rate ***(Note 3)***	$4.50	$4.50	$4.50	$4.50	$4.50	$4.50	$4.50		$4.50	$5.00
APA Calculated Billable Amount per NDE Calendars	$496.00	$386.00	$624.50	$651.00	$620.00	$558.00	$651.00		$407.50	$567.50
APA Calculated Billable Amount per DHHS Calendars	$651.00	$386.00	$624.50	$651.00	$651.00	$527.00	$651.00		$570.38	$682.50
Difference in Billable Amount based on NDE & DHHS Calendars	**($155.00)**	**$0.00**	**$0.00**	**$0.00**	**($31.00)**	**$31.00**	**$0.00**		**($162.88)**	**($115.00)**

ACTUAL AMOUNT PAID										
Daily Rate Paid	$31.00	$31.00	$31.00	$31.00	$31.00	$31.00	$32.50		$31.00	$32.50
Hourly Rate Paid	$4.50	$4.50	$4.50	$4.50	$4.50	$4.50	$5.00		$4.50	$5.00
Actual Days Paid	21.00	12.00	0.00	14.00	21.00	21.00	21.00		18.00	21.00
Actual Hours Paid	0.00	0.00	120.75	0.00	0.00	0.00	0.00		0.00	0.00
Total Amount Paid	**$651.00**	**$372.00**	**$543.38**	**$434.00**	**$651.00**	**$651.00**	**$682.50**		**$558.00**	**$682.50**
Variance between DHHS Documented Days and Days Paid	0.00	(1.00)	20.00	7.00	0.00	(4.00)	0.00		0.00	0.00
Variance between DHHS Documented Hours and Hours Paid	0.00	10.00	(119.75)	0.00	0.00	0.00	0.00		2.75	0.00
Variance between APA Calculated Billable Amount based on DHHS Calendars and Actual Amount Paid	**$0.00**	**N/A** ***(Note 4)***	**N/A** ***(Note 4)***	**N/A** ***(Note 4)***	**$0.00**	**($124.00)**	**($31.50)**		**N/A** ***(Note 4)***	**$0.00**

WISE KIDS AND KIDS ARK CHILD CARE CENTERS

WISE KIDS DECEMBER 2011 SUMMARY

July 1, 2011 through January 31, 2012

Exhibit B

Child Number	111		112		113		114		115		116		117		118		119		120	
DOCUMENTED TIME OF CARE	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**
Thursday 12/1/2011	5.75	5.75	9.75	-	10.25	-	11.00	11.00	-	-	7.00	7.00	-	-	10.00	10.00	10.75	10.75	9.50	-
Friday 12/2/2011	6.25	6.25	10.50	-	8.75	8.75	11.00	11.00	10.00	10.00	9.50	8.50	-	-	10.00	10.00	7.75	7.75	9.25	-
Monday 12/5/2011	-	8.00	10.00	-	8.50	8.50	11.00	11.00	10.00	10.00	6.50	6.50	-	-	10.25	10.25	10.50	10.50	9.25	-
Tuesday 12/6/2011	-	8.25	9.50	-	9.25	9.25	11.00	11.00	9.75	9.75	9.25	9.25	-	-	10.25	10.25	10.25	10.25	9.25	-
Wednesday 12/7/2011	-	5.50	9.50	-	8.50	8.50	11.00	11.00	10.00	10.00	10.25	10.25	-	-	-	-	9.00	9.00	10.25	-
Thursday 12/8/2011	-	6.50	10.00	-	9.25	9.25	11.00	11.00	8.75	8.75	-	-	-	-	10.25	10.25	10.25	10.25	9.25	-
Friday 12/9/2011	-	6.50	9.75	-	8.75	8.75	11.00	11.00	9.75	9.75	-	-	-	-	10.25	10.25	9.50	9.50	9.25	-
Monday 12/12/2011	-	7.25	9.75	-	8.75	8.75	11.00	11.00	7.25	7.25	7.25	7.25	-	-	10.25	10.25	10.25	10.25	9.25	-
Tuesday 12/13/2011	-	6.00	10.00	-	8.25	8.25	11.00	11.00	10.00	10.00	6.75	6.75	-	-	10.00	10.00	10.75	10.75	10.25	-
Wednesday 12/14/2011	-	6.25	9.75	-	9.00	9.00	11.00	11.00	10.00	10.00	10.75	10.75	-	-	10.00	10.00	10.75	10.75	11.00	-
Thursday 12/15/2011	-	9.25	10.00	-	9.00	8.00	11.00	11.00	-	9.50	4.25	4.25	-	-	10.00	10.00	10.75	10.75	9.75	-
Friday 12/16/2011	-	7.25	9.75	-	8.50	8.50	11.00	11.00	10.00	10.00	7.00	7.00	-	-	10.00	10.00	8.75	8.75	9.25	-
Monday 12/19/2011	-	9.25	10.25	-	8.25	7.25	11.00	11.00	-	-	-	-	9.00	9.00	10.00	10.00	10.75	10.75	9.25	-
Tuesday 12/20/2011	-	7.00	10.25	-	8.00	7.00	11.00	11.00	10.00	10.00	-	-	8.25	8.25	10.00	10.00	7.75	7.75	9.25	-
Wednesday 12/21/2011	-	9.00	9.75	-	9.75	8.75	11.00	11.00	-	10.00	-	-	8.75	8.75	10.00	10.00	10.50	10.50	9.00	-
Thursday 12/22/2011	-	9.00	10.00	-	8.50	6.50	11.00	11.00	10.00	10.00	6.50	6.50	8.75	8.75	10.00	10.00	10.50	10.50	9.25	-
Friday 12/23/2011	-	8.00	10.50	-	8.00	7.00	11.00	11.00	-	-	-	-	9.50	9.50	10.00	10.00	9.00	9.00	9.00	-
(Center Closed) Monday 12/26/2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tuesday 12/27/2011	-	9.25	9.75	-	8.50	8.50	11.00	11.00	8.00	8.00	-	-	7.75	7.75	10.00	10.00	8.50	8.50	9.75	-
Wednesday 12/28/2011	-	9.00	10.00	-	8.25	7.25	11.00	11.00	10.00	10.00	-	-	6.50	6.50	10.00	10.00	10.50	10.50	9.00	-
Thursday 12/29/2011	-	9.00	9.50	-	9.00	7.00	11.00	11.00	-	10.00	-	-	6.50	6.50	10.00	10.00	10.50	10.50	9.75	-
Friday 12/30/2011	-	9.00	10.00	-	9.00	-	11.00	11.00	-	10.00	-	-	7.25	7.25	10.00	10.00	9.00	9.00	9.50	-
Documented Days ***(Note 1)***	1.00	19.00	21.00	-	21.00	19.00	21.00	21.00	14.00	18.00	10.00	10.00	9.00	9.00	20.00	20.00	21.00	21.00	21.00	-
Documented Hours ***(Note 2)***	5.75	11.25	1.50	-	0.25	-	21.00	21.00	-	-	5.25	5.25	-	-	1.25	1.25	7.00	7.00	1.50	-

APA CALCULATED AMOUNT										
Correct Daily Rate ***(Note 3)***	$31.00		$32.50	$32.50	$31.00	$31.00	$32.50	$32.50	$32.50	
Correct Hourly Rate ***(Note 3)***	$4.50		$5.00	$5.00	$4.50	$4.50	$5.00	$5.00	$5.00	
APA Calculated Billable Amount per NDE Calendars	$56.88		$683.75	$787.50	$434.00	$333.63	$292.50	$656.25	$717.50	
APA Calculated Billable Amount per DHHS Calendars	$639.63		$617.50	$787.50	$558.00	$333.63	$292.50	$656.25	$717.50	
Difference in Billable Amount based on NDE & DHHS Calendars	**($582.75)**		**$66.25**	**$0.00**	**($124.00)**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	

ACTUAL AMOUNT PAID			***(Note 7)***				***(Note 7)***			
Daily Rate Paid	$31.00		$32.50	$32.50	$31.00	$31.00	$32.50	$37.50	$32.50	
Hourly Rate Paid	$4.50		$5.00	$5.00	$4.50	$4.50	$5.00	$5.00	$5.00	
Actual Days Paid	21.00		21.00	21.00	18.00	21.00	9.00	21.00	21.00	
Actual Hours Paid	0.00		0.00	21.00	0.00	0.00	0.00	0.00	0.00	
Total Amount Paid	**$651.00**		**$682.50**	**$787.50**	**$558.00**	**$651.00**	**$292.50**	**$787.50**	**$682.50**	
Variance between DHHS Documented Days and Days Paid	(2.00)		(2.00)	0.00	0.00	(11.00)	0.00	(1.00)	0.00	
Variance between DHHS Documented Hours and Hours Paid	11.25		0.00	0.00	0.00	5.25	0.00	1.25	7.00	
Variance between APA Calculated Billable Amount based on DHHS Calendars and Actual Amount Paid	**($11.37)**		**($65.00)**	**$0.00**	**$0.00**	**($317.37)**	**$0.00**	**($131.25)**	**N/A** ***(Note 4)***	

WISE KIDS AND KIDS ARK CHILD CARE CENTERS

WISE KIDS DECEMBER 2011 SUMMARY

July 1, 2011 through January 31, 2012

Exhibit B

Child Number	**121**		**122**		**123**		**124**		**125**		**126**		**127**		**128**		**129**		**130**	
DOCUMENTED TIME OF CARE	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**
Thursday 12/1/2011	7.25	7.25	10.00	10.00	10.00	10.00	11.00	11.00	8.50	8.50	9.50	9.50	10.00	10.00	10.75	-	9.00	9.00	-	-
Friday 12/2/2011	9.00	9.00	8.00	8.00	10.00	10.00	11.00	11.00	8.50	8.50	9.25	9.25	10.00	10.00	10.50	-	9.00	9.00	-	-
Monday 12/5/2011	-	7.00	-	10.00	9.00	9.00	11.00	11.00	8.50	8.50	9.50	9.50	10.00	10.00	10.50	-	9.00	9.00	-	-
Tuesday 12/6/2011	-	8.50	10.25	10.25	9.50	9.50	10.25	10.25	8.50	8.50	10.00	10.00	10.25	10.25	9.50	-	9.00	9.00	-	-
Wednesday 12/7/2011	-	7.50	10.25	10.25	9.75	9.75	11.00	11.00	8.50	8.50	10.00	10.00	10.25	10.25	10.50	-	9.00	9.00	-	-
Thursday 12/8/2011	7.00	7.00	-	10.00	10.00	10.00	11.00	11.00	9.25	9.25	10.00	10.00	10.25	10.25	10.50	-	9.00	9.00	-	-
Friday 12/9/2011	-	-	10.00	10.00	10.00	10.00	11.00	11.00	9.00	9.00	10.25	10.25	10.25	10.25	10.50	-	9.00	9.00	-	-
Monday 12/12/2011	-	-	10.00	10.00	9.25	9.25	11.00	11.00	8.75	8.75	10.00	10.00	10.25	10.25	10.50	-	9.00	9.00	-	-
Tuesday 12/13/2011	-	7.50	10.00	10.00	9.25	9.25	10.25	10.25	8.50	8.50	10.00	10.00	10.00	10.00	10.50	-	9.00	9.00	-	-
Wednesday 12/14/2011	7.75	7.75	10.00	10.00	-	9.75	9.00	9.00	8.50	8.50	10.00	10.00	10.00	10.00	9.75	-	9.00	9.00	-	-
Thursday 12/15/2011	7.75	7.75	10.00	10.00	9.00	9.00	11.00	11.00	8.50	8.50	9.75	9.75	10.00	10.00	10.50	-	9.00	9.00	-	-
Friday 12/16/2011	-	-	10.00	10.00	9.50	9.50	11.00	11.00	8.50	8.50	9.50	9.50	10.00	10.00	11.00	-	9.00	9.00	-	-
Monday 12/19/2011	-	7.75	10.00	10.00	6.50	6.50	11.00	11.00	8.50	8.50	10.00	10.00	10.00	10.00	10.50	-	9.50	9.50	-	-
Tuesday 12/20/2011	-	7.25	10.00	10.00	9.50	9.50	8.75	8.75	8.50	8.50	9.75	9.75	10.00	10.00	10.25	-	9.50	9.50	-	-
Wednesday 12/21/2011	6.00	6.00	10.00	10.00	8.75	8.75	9.50	9.50	8.50	8.50	10.00	10.00	10.00	10.00	9.75	-	9.50	9.50	-	-
Thursday 12/22/2011	-	-	10.00	10.00	8.50	8.50	11.00	11.00	8.50	8.50	10.25	10.25	10.00	10.00	10.75	-	9.00	9.00	-	-
Friday 12/23/2011	-	-	10.00	10.00	7.25	7.25	11.00	11.00	9.25	9.25	10.00	10.00	10.00	10.00	9.75	-	9.00	9.00	-	-
(Center Closed) Monday 12/26/2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tuesday 12/27/2011	-	-	10.50	10.50	9.75	9.75	11.00	11.00	8.50	8.50	10.00	10.00	10.00	10.00	10.75	-	9.00	9.00	9.00	9.00
Wednesday 12/28/2011	8.00	8.00	10.00	10.00	9.75	9.75	11.00	11.00	8.50	8.50	10.00	10.00	10.00	10.00	10.00	-	9.00	9.00	9.00	9.00
Thursday 12/29/2011	-	-	10.00	10.00	-	10.00	9.75	9.75	8.50	8.50	10.25	10.25	10.00	10.00	9.25	-	9.00	9.00	9.00	9.00
Friday 12/30/2011	8.00	8.00	10.50	10.50	9.00	9.00	11.00	11.00	8.50	8.50	10.25	10.25	10.00	10.00	10.25	-	9.00	9.00	9.00	9.00
Documented Days ***(Note 1)***	8.00	14.00	19.00	21.00	19.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00	-	21.00	21.00	4.00	4.00
Documented Hours ***(Note 2)***	-	-	1.50	1.50	-	-	15.50	15.50	-	-	1.00	1.00	1.25	1.25	8.25	-	-	-	-	-

APA CALCULATED AMOUNT										
Correct Daily Rate ***(Note 3)***	$32.50	$32.50	$32.50	$32.50	$32.50	$32.50	$32.50		$32.50	$32.50
Correct Hourly Rate ***(Note 3)***	$5.00	$5.00	$5.00	$5.00	$5.00	$5.00	$5.00		$5.00	$5.00
APA Calculated Billable Amount per NDE Calendars	$260.00	$625.00	$617.50	$760.00	$682.50	$687.50	$688.75		$682.50	$130.00
APA Calculated Billable Amount per DHHS Calendars	$455.00	$690.00	$682.50	$760.00	$682.50	$687.50	$688.75		$682.50	$130.00
Difference in Billable Amount based on NDE & DHHS Calendars	**($195.00)**	**($65.00)**	**($65.00)**	**$0.00**	**$0.00**	**$0.00**	**$0.00**		**$0.00**	**$0.00**

ACTUAL AMOUNT PAID										***(Note 7)***
Daily Rate Paid	$32.50	$32.50	$32.50	$32.50	$32.50	$32.50	$32.50		$32.50	$32.50
Hourly Rate Paid	$5.00	$5.00	$5.00	$5.00	$5.00	$5.00	$5.00		$5.00	$5.00
Actual Days Paid	14.00	21.00	21.00	21.00	21.00	0.00	21.00		18.00	4.00
Actual Hours Paid	0.00	0.00	0.00	0.00	0.00	120.75	0.00		0.00	0.00
Total Amount Paid	**$455.00**	**$682.50**	**$682.50**	**$682.50**	**$682.50**	**$603.75**	**$682.50**		**$585.00**	**$130.00**
Variance between DHHS Documented Days and Days Paid	0.00	0.00	0.00	0.00	0.00	21.00	0.00		3.00	0.00
Variance between DHHS Documented Hours and Hours Paid	0.00	1.50	0.00	15.50	0.00	(119.75)	1.25		0.00	0.00
Variance between APA Calculated Billable Amount based on DHHS Calendars and Actual Amount Paid	**$0.00**	**N/A *(Note 4)***	**$0.00**	**N/A *(Note 4)***	**$0.00**	**N/A *(Note 4)***	**N/A *(Note 4)***		**N/A *(Note 4)***	**$0.00**

WISE KIDS AND KIDS ARK CHILD CARE CENTERS

WISE KIDS DECEMBER 2011 SUMMARY

July 1, 2011 through January 31, 2012

Exhibit B

Child Number	131		132		133		134		135		136		137		138		139		140	
DOCUMENTED TIME OF CARE	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**
Thursday 12/1/2011	3.50	3.50	4.50	4.50	3.50	3.50	4.25	4.25	-	-	2.25	2.25	3.00	10.75	3.50	3.50	3.75	3.75	-	-
Friday 12/2/2011	3.50	3.50	4.50	4.50	3.50	3.50	4.25	4.25	-	-	2.25	2.25	4.50	4.50	2.00	2.00	4.50	4.50	-	-
Monday 12/5/2011	3.50	3.50	-	-	3.50	3.50	4.25	4.25	-	-	2.25	2.25	3.75	3.75	3.00	3.00	3.75	3.75	-	-
Tuesday 12/6/2011	3.50	3.50	4.50	4.50	3.50	3.50	4.75	4.75	-	-	2.25	2.25	-	10.50	3.50	3.50	3.00	3.00	-	-
Wednesday 12/7/2011	4.50	4.50	4.50	4.50	3.50	3.50	4.25	4.25	-	-	2.25	2.25	3.50	3.50	4.00	4.00	4.25	4.25	-	-
Thursday 12/8/2011	3.50	3.50	4.50	4.50	3.50	3.50	4.50	4.50	-	-	2.25	2.25	3.50	3.50	2.75	2.75	1.25	2.75	-	-
Friday 12/9/2011	3.50	3.50	4.50	4.50	4.00	4.00	4.50	4.50	-	-	2.25	2.25	1.25	1.25	2.50	2.50	4.75	4.75	-	-
Monday 12/12/2011	3.50	3.50	4.50	4.50	3.50	3.50	4.25	4.25	-	-	2.25	2.25	3.50	3.50	3.00	3.00	2.25	2.25	-	-
Tuesday 12/13/2011	3.25	3.25	4.25	4.25	1.00	3.00	2.25	2.25	-	-	2.25	2.25	1.25	1.25	3.00	3.00	1.75	1.75	-	-
Wednesday 12/14/2011	3.50	3.50	4.50	4.50	-	3.50	4.25	4.25	-	-	2.25	2.25	1.75	1.75	3.00	3.00	2.25	2.25	-	-
Thursday 12/15/2011	3.50	3.50	3.50	3.50	3.50	3.50	4.25	4.25	-	-	2.25	2.25	2.50	2.50	3.75	3.75	4.00	4.00	-	-
Friday 12/16/2011	3.50	3.50	4.50	11.00	2.50	2.50	4.25	4.25	-	-	2.25	2.25	2.50	2.50	3.25	3.25	3.75	3.75	-	-
Monday 12/19/2011	10.00	10.00	-	11.00	-	10.00	-	-	9.25	-	9.00	9.00	7.00	7.00	9.25	9.25	9.00	9.00	8.00	8.00
Tuesday 12/20/2011	10.00	10.00	8.00	8.00	-	10.00	9.50	9.50	9.25	-	8.50	8.50	-	9.50	10.00	10.00	8.00	8.00	8.00	8.00
Wednesday 12/21/2011	10.00	10.00	11.00	11.00	-	10.00	10.75	10.75	9.00	-	8.25	8.25	-	11.00	9.25	9.25	10.50	10.50	-	9.00
Thursday 12/22/2011	10.00	10.00	11.00	11.00	-	10.00	10.75	10.75	9.25	-	8.25	8.25	-	10.50	9.00	9.00	8.00	8.00	-	9.50
Friday 12/23/2011	10.00	10.00	-	7.75	-	10.00	10.50	10.50	9.00	-	9.00	9.00	-	9.75	9.50	9.50	8.00	8.00	10.00	10.00
(Center Closed) Monday 12/26/2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9.00
Tuesday 12/27/2011	10.00	10.00	-	11.00	-	10.25	10.50	10.50	9.00	-	8.50	8.50	-	10.75	10.00	10.00	8.50	8.50	-	9.75
Wednesday 12/28/2011	-	-	11.00	11.00	-	10.25	10.75	10.75	-	-	8.50	8.50	-	10.25	10.00	10.00	12.25	12.25	-	9.00
Thursday 12/29/2011	-	-	11.00	11.00	-	10.25	10.75	10.75	-	-	9.00	9.00	-	9.75	9.50	9.50	11.00	11.00	-	9.25
Friday 12/30/2011	10.00	10.00	11.00	11.00	-	10.25	10.75	10.75	9.75	-	8.75	8.75	-	-	10.25	10.25	8.50	8.50	-	-
Documented Days ***(Note 1)***	7.00	7.00	6.00	10.00	-	9.00	8.00	8.00	7.00	-	9.00	9.00	1.00	10.00	9.00	9.00	9.00	9.00	3.00	9.00
Documented Hours ***(Note 2)***	42.75	42.75	53.25	51.75	35.50	42.00	54.75	54.75	-	-	27.00	27.00	31.00	31.75	37.50	37.50	43.00	44.50	-	-

APA CALCULATED AMOUNT										
Correct Daily Rate ***(Note 3)***	$31.00	$31.00	$31.00	$31.00		$31.00	$31.00	$31.00	$31.00	$31.00
Correct Hourly Rate ***(Note 3)***	$4.50	$4.50	$4.50	$4.50		$4.50	$4.50	$4.50	$4.50	$4.50
APA Calculated Billable Amount per NDE Calendars	$409.38	$425.63	$159.75	$494.38		$400.50	$170.50	$447.75	$472.50	$93.00
APA Calculated Billable Amount per DHHS Calendars	$409.38	$542.88	$468.00	$494.38		$400.50	$452.88	$447.75	$479.25	$279.00
Difference in Billable Amount based on NDE & DHHS Calendars	**$0.00**	**($117.25)**	**($308.25)**	**$0.00**		**$0.00**	**($282.38)**	**$0.00**	**($6.75)**	**($186.00)**

ACTUAL AMOUNT PAID								***(Note 7)***		
Daily Rate Paid	$31.00	$31.00	$31.00	$31.00		$31.00	$31.00	$31.00	$31.00	$31.00
Hourly Rate Paid	$4.50	$4.50	$4.50	$4.50		$4.50	$4.50	$4.50	$4.50	$4.50
Actual Days Paid	9.00	10.00	9.00	9.00		6.00	18.00	9.00	9.00	9.00
Actual Hours Paid	42.00	48.25	42.00	39.75		24.00	0.00	37.50	38.75	18.00
Total Amount Paid	**$468.00**	**$527.13**	**$468.00**	**$457.88**		**$294.00**	**$558.00**	**$447.75**	**$453.38**	**$360.00**
Variance between DHHS Documented Days and Days Paid	(2.00)	0.00	0.00	(1.00)		3.00	(8.00)	0.00	0.00	0.00
Variance between DHHS Documented Hours and Hours Paid	0.75	3.50	0.00	15.00		3.00	31.75	0.00	5.75	(18.00)
Variance between APA Calculated Billable Amount based on DHHS Calendars and Actual Amount Paid	**($58.62)**	**N/A *(Note 4)***	**$0.00**	**N/A *(Note 4)***		**N/A *(Note 4)***	**($105.12)**	**$0.00**	**N/A *(Note 4)***	**($81.00)**

WISE KIDS AND KIDS ARK CHILD CARE CENTERS

Exhibit B

WISE KIDS DECEMBER 2011 SUMMARY

July 1, 2011 through January 31, 2012

Child Number	**141**		**142**		**143**		**144**		**145**		**146**		**147**		**148**		**TOTAL**
DOCUMENTED TIME OF CARE	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	**NDE**	**DHHS**	
Thursday 12/1/2011	3.50	3.50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Friday 12/2/2011	4.50	4.50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Monday 12/5/2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Tuesday 12/6/2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Wednesday 12/7/2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Thursday 12/8/2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Friday 12/9/2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Monday 12/12/2011	-	-	-	-	-	-	-	11.50	-	-	-	-	-	-	-	-	
Tuesday 12/13/2011	-	-	-	-	-	-	-	11.00	-	-	-	-	-	-	-	-	
Wednesday 12/14/2011	-	-	-	-	-	-	-	11.00	-	-	-	-	-	-	-	-	
Thursday 12/15/2011	-	-	-	-	-	-	-	11.00	-	-	-	-	-	-	-	-	
Friday 12/16/2011	-	-	-	-	-	-	-	11.00	-	-	-	-	-	-	-	-	
Monday 12/19/2011	-	-	-	9.50	-	9.75	-	11.00	-	9.00	-	8.00	-	10.00	-	-	
Tuesday 12/20/2011	-	-	-	9.50	-	1.50	-	11.50	-	6.00	-	8.00	-	10.00	-	-	
Wednesday 12/21/2011	-	-	-	10.00	-	8.75	-	11.50	-	8.50	-	8.00	-	10.25	-	-	
Thursday 12/22/2011	-	-	-	9.00	-	6.75	-	11.50	-	8.50	-	8.00	-	10.00	-	-	
Friday 12/23/2011	-	-	-	9.50	-	7.50	-	11.50	-	6.00	-	6.25	-	8.25	-	-	
(Center Closed) Monday 12/26/2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Tuesday 12/27/2011	-	-	-	7.50	-	8.25	-	11.00	-	9.00	-	9.00	-	9.50	-	-	
Wednesday 12/28/2011	-	-	-	9.00	-	7.25	-	11.00	-	9.00	-	9.00	-	10.50	-	-	
Thursday 12/29/2011	-	-	-	9.50	-	7.00	-	11.00	-	9.00	-	9.00	-	9.25	-	-	
Friday 12/30/2011	-	-	-	10.00	-	8.75	-	11.00	-	9.00	-	9.00	-	10.25	-	9.50	
Documented Days ***(Note 1)***	-	-	-	9.00	-	8.00	-	14.00	-	9.00	-	9.00	-	9.00	-	1.00	
Documented Hours ***(Note 2)***	8.00	8.00	-	-	-	1.50	-	16.50	-	-	-	-	-	1.00	-	-	
APA CALCULATED AMOUNT																	
Correct Daily Rate ***(Note 3)***	$31.00		$31.00		$31.00		$31.00		$31.00		$31.00		$31.00		$37.50		
Correct Hourly Rate ***(Note 3)***	$4.50		$4.50		$4.50		$4.50		$4.50		$4.50		$4.50		$5.00		
APA Calculated Billable Amount per NDE Calendars	$36.00		$0.00		$0.00		$0.00		$0.00		$0.00		$0.00		$0.00		**$55,830.43**
APA Calculated Billable Amount per DHHS Calendars	$36.00		$279.00		$254.75		$508.25		$279.00		$279.00		$283.50		$37.50		**$66,361.06**
Difference in Billable Amount based on NDE & DHHS Calendars	**$0.00**		**($279.00)**		**($254.75)**		**($508.25)**		**($279.00)**		**($279.00)**		**($283.50)**		**($37.50)**		**($10,530.63)**
ACTUAL AMOUNT PAID																	
Daily Rate Paid	$31.00		$31.00		$31.00		$31.00		$31.00		$31.00		$31.00		$37.50		
Hourly Rate Paid	$4.50		$4.50		$4.50		$4.50		$4.50		$4.50		$4.50		$5.00		
Actual Days Paid	0.00		9.00		9.00		14.00		9.00		9.00		9.00		1.00		
Actual Hours Paid	4.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		
Total Amount Paid	**$18.00**		**$279.00**		**$279.00**		**$434.00**		**$279.00**		**$279.00**		**$279.00**		**$37.50**		
Variance between DHHS Documented Days and Days Paid	0.00		0.00		(1.00)		0.00		0.00		0.00		0.00		0.00		**33.00**
Variance between DHHS Documented Hours and Hours Paid	4.00		0.00		1.50		16.50		0.00		0.00		1.00		0.00		**130.75**
Variance between APA Calculated Billable Amount based on DHHS Calendars and Actual Amount Paid	**N/A** ***(Note 4)***		**$0.00**		**($24.25)**		**N/A** ***(Note 4)***		**$0.00**		**$0.00**		**N/A** ***(Note 4)***		**$0.00**		**($2,484.68)**

WISE KIDS AND KIDS ARK CHILD CARE CENTERS **Exhibit B**

WISE KIDS DECEMBER 2011 SUMMARY

July 1, 2011 through January 31, 2012

Note 1:	Documented days were calculated by counting one day for each day that included more than six hours in accordance with Title 392 NAC 4-003.02 titled Hourly and Daily Units, which states, "Care for 6 or more hours must be billed by the day." Furthermore, Section IV of the Wise Kids Child Care Provider Agreement with DHHS for October 1, 2011, through September 30, 2012, under the title "Other," states, "SIX OR MORE HOURS WILL BE BILLED AS A DAILY RATE AND LESS THAN SIX HOURS WILL BE BILLED AS A[N] HOURLY RATE"
Note 2:	Documented hours were calculated by entering a formula to sum the hours for each day with less than six hours plus any hours over ten per day, in accordance with Title 392 NAC 4-003.02 titled Hourly and Daily Units, which states, "Care for 6 or more hours must be billed by the day. Care for 10 or more hours in one day may be billed through hourly units for the 10th, 11th, and 12th hours unless the facility defines its day of care from opening to closing hours." Wise Kids Child Care Provider Agreement with DHHS for the period October 1, 2011, through September 30, 2012, defines its day as 10 hours, not from opening to closing. Section IV of that agreement under the title "Other" states, "PROVIDER WILL HAVE A 10 HOUR D[A]Y SIX OR MORE HOURS WILL BE BILLED AS A DAILY RATE AND LESS THAN SIX HOURS WILL BE BILLED AS A[N] HOURLY RATE"
Note 3:	Children between the ages 6 weeks and 18 months should be billed at $37.50 per day and $5.00 per hour; children between 18 months and 36 months should be billed at $32.50 per day and $5.00 per hour; and children older than 36 months should be billed at $31.00 per day and $4.50 per hour, in accordance with the definitions in Title 392 NAC 1-003 and Section IV of the Wise Kids Child Care Provider Agreement for the period October 1, 2011, through September 30, 2012.
Note 4:	For instances in which the documented days/hours were greater than the billed days/hours, the APA noted that those variances were N/A because the purpose of the testing was solely to ensure that the documentation at least showed enough time for the number of days/hours billed. The APA did not further verify if any additional days/hours were underbilled as that verification process would require additional information from the service authorizations which limit the amount that can be billed, as well as documented time and billings from prior periods.
Note 5:	The center initially billed DHHS for 21 days in December 2011 at the infant rate of $37.50 for this child (#11). Subsequently, the center also billed an additional 21 days for December 2011at the toddler rate of $32.50. DHHS adjusted this second billing and only paid 14 days. This child's date of birth was 7/10/2010; therefore, the rate should not have changed until 1/10/2012 when the child turned 18 months. The14 days were incorrectly paid.
Note 6:	Two different rates should have been billed for this child (#13) in December 2011. The child turned 18 months on 12/29/2011; therefore, any hours on the next day (12/30/2011) should have been billed at the toddler rate of $32.50 instead of the infant rate of $37.50. According to the attendance calendars provided to DHHS, the child was at the center for 7.5 hours or 1 day on 12/30/2011.
Note 7:	A portion of the billing for these children (#20, #21, #113, #117, #130, and #138) included a customer obligation; however as the APA calculation does not take this customer obligation into consideration it was not necessary to remove the customer obligated portion from the amount paid. The center still billed and was paid for these amounts - just a small portion, not specific to any one day, was paid by the customer rather than the State (similar to a copay).
Note 8:	The DHHS attendance calendars for this child (#64) were not provided to the APA so the variances could not be calculated.

LEGEND:

Yellow highlighting indicates a discrepancy between NDE and DHHS attendance calendars in which the NDE calendars indicated no time or less time than the DHHS calendars.

Red highlighting indicates a discrepancy between DHHS and NDE attendance calendars in which the DHHS calendars indicated no time or less time than the NDE calendars.

Gray highlighting indicates that the center did not bill DHHS for any time for the child in December 2011. This was most likely because the child's daycare costs are paid privately; however, the APA was not able to confirm that in all instances. These children were included on NDE attendance calendars regardless of whether they paid privately or not. There were a total of 21 children for whom Wise Kids did not bill DHHS.

WISE KIDS AND KIDS ARK CHILD CARE CENTERS

Exhibit C

WISE KIDS DECEMBER 2011 OVERCAPACITY SUMMARY

July 1, 2011 through January 31, 2012

Time	1	2	5	6	7	8	9	12	13	14	15	16	19	20	21	22	23	26*	27	28	29	30
6:00 - 6:15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6:15 - 6:30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6:30 - 6:45	1	4	1	1	6	1	5	2	2	0	4	2	2	5	2	2	3	0	2	1	1	1
6:45 - 7:00	8	7	7	11	15	10	10	8	3	6	8	5	5	8	9	7	6	0	5	9	7	2
7:00 - 7:15	40	40	32	31	38	33	34	37	33	37	41	37	38	34	39	38	32	0	31	37	35	27
7:15 - 7:30	47	41	38	36	45	38	45	43	36	44	43	39	43	39	44	44	36	0	37	43	38	32
7:30 - 7:45	53	51	44	45	52	49	52	45	38	45	45	41	53	46	53	52	44	0	43	46	42	38
7:45 - 8:00	54	56	52	52	55	52	55	49	48	48	52	48	55	47	55	55	47	0	48	52	42	42
8:00 - 8:15	77	71	70	71	74	74	71	66	66	67	74	66	73	69	73	75	67	2	67	68	63	63
8:15 - 8:30	77	72	78	77	78	77	73	70	70	73	77	71	76	72	79	81	72	2	72	74	68	65
8:30 - 8:45	78	78	82	87	80	80	76	80	75	77	79	75	82	76	87	84	75	2	76	77	75	71
8:45 - 9:00	80	81	83	88	83	81	78	81	79	78	82	80	86	79	87	86	79	2	77	81	77	77
9:00 - 9:15	57	61	57	61	52	55	49	57	60	60	59	59	93	87	93	95	87	2	95	95	98	90
9:15 - 9:30	59	63	61	63	56	57	53	61	61	63	61	58	94	94	98	99	93	2	102	100	100	95
9:30 - 9:45	59	63	63	63	58	58	54	62	62	63	61	60	96	101	106	102	93	2	103	102	100	96
9:45 - 10:00	60	63	63	63	58	58	55	63	63	63	61	60	103	101	107	103	93	2	104	103	101	99
10:00 - 10:15	60	63	63	63	58	58	55	64	63	64	62	60	103	105	111	106	99	3	107	109	105	103
10:15 - 10:30	60	63	63	63	58	59	56	64	63	65	62	61	104	109	112	108	100	3	107	110	105	104
10:30 - 10:45	60	63	63	64	58	59	56	65	63	65	62	61	105	109	112	108	102	3	110	113	105	104
10:45 - 11:00	61	63	64	64	60	59	57	65	64	65	62	61	107	111	112	109	102	3	110	113	109	104
11:00 - 11:15	61	64	64	64	61	60	58	65	64	66	63	62	107	111	112	110	105	3	110	114	109	104
11:15 - 11:30	61	64	64	65	61	60	59	65	64	66	63	63	107	111	114	110	105	3	110	114	109	104
11:30 - 11:45	61	64	64	65	61	60	60	65	65	66	63	64	107	111	114	112	106	3	110	115	110	104
11:45 - 12:00	62	65	65	65	62	62	61	67	66	67	64	65	107	110	114	112	106	3	110	115	110	104
12:00 - 12:15	63	65	65	65	62	62	61	67	66	67	65	65	107	111	114	112	108	3	110	115	110	105
12:15 - 12:30	63	65	65	65	62	62	61	67	66	67	65	65	107	111	114	112	108	3	110	115	110	105
12:30 - 12:45	63	65	65	65	62	62	61	67	66	67	65	65	107	111	114	112	108	3	110	115	110	105
12:45 - 13:00	63	65	65	65	62	62	61	67	66	67	65	65	107	111	114	112	108	3	110	115	110	105
13:00 - 13:15	62	64	64	65	62	62	60	66	65	66	64	64	107	111	114	112	108	3	110	115	110	105
13:15 - 13:30	62	64	64	65	62	62	60	66	65	66	64	64	108	111	114	112	108	3	110	115	110	105
13:30 - 13:45	62	64	64	65	62	62	60	66	65	66	64	64	108	111	114	112	108	3	110	115	110	105
13:45 - 14:00	62	64	64	65	62	62	60	66	65	66	64	64	108	111	114	112	108	3	110	115	110	105
14:00 - 14:15	62	64	64	65	62	62	60	66	65	66	64	64	108	111	114	112	108	3	110	115	110	105
14:15 - 14:30	62	64	64	65	62	62	60	66	65	65	64	64	108	111	111	112	108	3	110	115	110	105
14:30 - 14:45	62	64	64	65	62	62	60	65	65	65	64	64	108	111	111	112	108	3	110	115	110	105
14:45 - 15:00	62	64	64	65	62	62	60	65	65	65	64	64	108	110	111	112	107	3	110	115	110	105
15:00 - 15:15	62	64	63	64	62	61	60	65	64	65	64	63	108	110	110	111	107	3	108	113	109	104
15:15 - 15:30	61	64	63	64	61	61	60	65	64	65	64	63	108	110	110	111	106	3	108	112	109	103
15:30 - 15:45	100	105	104	106	104	100	98	108	91	106	106	102	107	110	109	111	105	3	108	112	108	102
15:45 - 16:00	101	106	104	106	105	101	98	109	105	107	107	102	107	110	109	109	105	3	108	112	108	102
16:00 - 16:15	100	107	104	106	105	98	97	108	105	107	105	101	106	109	108	109	103	3	102	111	106	99
16:15 - 16:30	97	104	103	106	101	95	94	106	102	105	103	98	104	107	107	109	103	3	102	108	106	99
16:30 - 16:45	92	100	102	102	100	92	92	102	102	102	99	97	103	107	107	107	102	3	102	106	104	99
16:45 - 17:00	89	100	101	102	98	91	89	101	94	99	96	95	97	105	107	105	102	3	102	106	101	98
17:00 - 17:15	64	76	72	77	72	71	64	75	70	74	67	76	74	76	78	78	75	2	83	84	81	77
17:15 - 17:30	58	67	67	71	65	61	63	67	63	69	61	70	66	65	69	68	71	2	76	78	72	67
17:30 - 17:45	45	58	54	54	55	53	52	52	54	52	51	60	42	51	58	48	53	2	60	63	55	60
17:45 - 18:00	43	53	48	50	48	46	42	46	44	46	45	52	38	43	48	41	42	2	48	51	41	48
18:00 - 18:15	5	13	10	11	5	10	8	9	5	5	8	5	5	5	8	2	5	0	7	11	1	7
18:15 - 18:30	4	9	9	3	2	4	4	4	5	4	3	5	5	1	3	2	0	0	1	3	0	5
18:30 - 18:45	1	1	2	1	0	2	1	0	0	0	0	2	4	0	1	0	0	0	1	3	0	3
18:45 - 19:00	0	1	1	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	3	0	0
19:00 - 19:15	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19:15 - 19:30	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19:30 - 19:45	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19:45 - 20:00	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20:00 - 20:15	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20:15 - 20:30	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20:30 - 20:45	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20:45 - 21:00	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: Wise Kids licensed capacity is 90 children. The orange highlighting indicates the center was overcapacity during that 15 minute interval.
*The center was closed on 12/26/2011; however, the calendars indicated there were children present, as illustrated by the light blue highlighting.