NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Mike Foley
State Auditor

Mike.Foley@nebraska.gov
PO Box 98917
State Capitol, Suite 2303
Lincoln, Nebraska 68509
402-471-2111, FAX 402-471-3301
auditors.nebraska.gov

November 2, 2026

Loren Smydra, Chairperson
Stanton County SID 1
99 Market Place
Norfolk, NE 68701

Dr. Steve Corsi, Chief Executive Officer
Nebraska Department of Health and Human Services
301 Centennial Mall South
Lincoln, Nebraska 68509

Dear Mr. Smydra and Dr. Corsi:

As you may know, the Nebraska Auditor of Public Accounts (APA) has received concerns regarding not only questionable expenditures of Stanton County Sanitary and Improvement District No. 1 (District) funds but also the submission of apparently fictitious timesheets by a member of the Board of Trustees for the District, who serves also as the political subdivision's Clerk, a caregiver with the Nebraska Department of Health and Human Services (Department), and a paraeducator for Norfolk Public Schools (NPS). As a result, the APA began limited preliminary planning work to determine if a full financial audit or attestation would be warranted. Pursuant thereto, the APA obtained financial records and other relevant documentation from the District. Based on the outcome of this preliminary planning work, including an analysis of the information obtained, the APA has determined that a separate financial audit or attestation is unnecessary at this time.

Nevertheless, during the course of the preliminary planning work, the APA noted certain issues that merit corrective action.

Background Information

The District is located in Stanton County, Nebraska. According to its Articles of Incorporation, which were filed with the Nebraska Secretary of State on April 27, 1966, the District was created to do the following:

> *[A]cquire, install, repair, maintain, renew and replace a sewer system, a water system, a system of public roads, streets, and highways; to contract for fire protection and resale to residents of the District, and to contract for electricity for street lighting for the public streets and highways within the District, and to provide for the acquisition, improvement and operation of public parks, playgrounds and recreational facilities.*

The District Board of Trustees (Board) is the governmental body responsible for exercising financial accountability and activities relevant to the operations of the District, including those relating to streets, water and sewer systems, and other public improvements.

Charline Sparks serves as a Board member as well as the District Clerk. Beginning in May 2026, Ms. Sparks also assumed additional responsibilities in the District's office, including fielding resident questions and requests, billing residents for water usage, and other general clerical duties.

Alongside these responsibilities for the District, Ms. Sparks previously served as a Special Education Paraprofessional at Norfolk Public Schools (NPS) until May 2026. In that role, Ms. Sparks would have assisted with the support and supervision of children during the school day, which typically ran from 8:00 a.m. through 3:25 p.m.

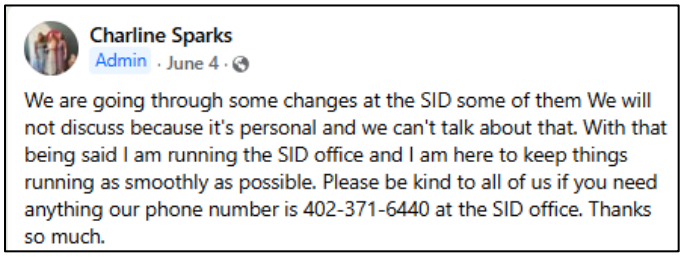
Furthermore, Ms. Sparks serves as a caregiver for at least three individuals, including her mother. In doing so, Ms. Sparks assists with the provision of pre-authorized personal services, including bathing, dressing, personal hygiene, cleaning, and accompanying the individual to appointments. Ms. Sparks records her caregiving hours and submits them to the Nebraska Department of Health and Human Services (Department) for billing. There are no set hours for this role, but rather a maximum number of billable hours for each individual that are authorized by the Department.

The following comments and recommendations, which have been discussed with the appropriate members of the District and the Department, as well as their management, are intended to improve internal control or result in other operating efficiencies.

Comments and Recommendations

1. Questionable Timekeeping Practices

As mentioned in the "Background Information" section herein, Charline Sparks serves concurrently as the District Clerk, a Board member, and a caregiver for three individuals, including her mother, while also having worked as a paraeducator for NPS until May 2026. Ms. Sparks also assumed the responsibility of running the District office in late Spring of 2026, according to the following Facebook post:



The APA contacted the District to obtain relevant documentation, including Ms. Sparks' timesheets. The APA also obtained both payroll and timekeeping documentation for her employment with NPS and the claim information submitted to the Department for her caregiving services. Although the above post announcing she would be running the office was made on June 4, 2026, Ms. Sparks began recording hours for this position on her District timesheet beginning on May 18, 2026.

Upon comparing these timekeeping records, the APA noted several days during which Ms. Sparks appears to have recorded hours worked on her District timesheets or on the claims submitted to the Department for caregiving services when she was not actually working based on posts made under her personal Facebook page and the District's public Facebook page. A summary of the total hours recorded by Ms. Sparks across each of her roles during the period January 1, 2026, though July 31, 2026, is shown in the table below:

Month	District Hours	Department Caregiver Recipient #1 Hours	Department Caregiver Recipient #2 Hours	Department Caregiver Recipient #3 Hours	Norfolk Public Schools Hours	Monthly Hour Totals
January	0.00	129.83	16.46	13.00	126.41	**285.70**
February	0.00	92.21	14.81	5.50	127.14	**239.66**
March	0.00	130.02	15.24	7.00	141.51	**293.77**
April	0.00	116.37	14.93	0.00	136.38	**267.68**
May	44.50	142.10	14.77	0.00	84.55	**285.92**
June	176.00	104.01	18.71	0.00	0.00	**298.72**
July	180.00	127.96	14.90	0.00	0.00	**322.86**
Totals by Employment	**400.50**	**842.50**	**109.82**	**25.50**	**615.99**	**1,994.31**

A detailed breakdown of the daily hours recorded for each of these positions is included as **Exhibit A** herein.

Based on the above hours, Ms. Sparks received the following gross pay from each of these roles:

Month	District Wages Note	Department Caregiver Recipient #1 Wages	Department Caregiver Recipient #2 Wages	Department Caregiver Recipient #3 Wages	Norfolk Public Schools Wages	Monthly Wage Totals
January	$0.00	$4,436.10	$551.31	$253.89	$2,715.29	**$7,956.59**
February	$0.00	$3,135.72	$509.85	$107.42	$2,730.97	**$6,483.96**
March	$0.00	$4,420.04	$501.35	$136.71	$3,039.63	**$8,097.73**
April	$0.00	$3,939.81	$489.62	$0.00	$2,929.44	**$7,358.87**
May	$1,412.50	$4,812.34	$486.78	$0.00	$1,816.13	**$8,527.75**
June	$4,775.00	$3,535.79	$620.33	$0.00	$0.00	**$8,931.12**
July	$4,800.00	$4,363.64	$501.37	$0.00	$0.00	**$9,665.01**
Totals by Employment	**$10,987.50**	**$28,643.44**	**$3,660.61**	**$498.02**	**$13,231.46**	**$57,021.03**

Note: *In addition to her hourly wage, Ms. Sparks receives a monthly stipend amount of what appears to be $300 from the District.*

For Ms. Sparks' role in the District office, she is not required to record clock-in or clock-out times on her timesheet, which makes it difficult to verify any potential overlap between the time she recorded working for the District and the times when she would have been running personal errands, serving as a caregiver, or performing other tasks.

Further compounding this issue is the varying reports of when the District office is claimed to have been open to the public. According to one Board member, the office does not have regular hours; instead, it is open whenever Ms. Sparks is there. According to another Board member, however, District office hours were originally 9:00 a.m. until 3:00 p.m. on Monday, Wednesday, and Thursday, with Friday hours from 9:00 a.m. until 1:00 p.m. In August, these hours were apparently changed to 8:00 a.m. to 3:00 p.m. on Monday, Wednesday, Thursday, and Friday.

Based on information obtained by the APA, however, there are several examples – discussed in further detail below – of days for which the hours that Ms. Sparks claimed to have worked appear unreasonable.

Questionable District Timekeeping

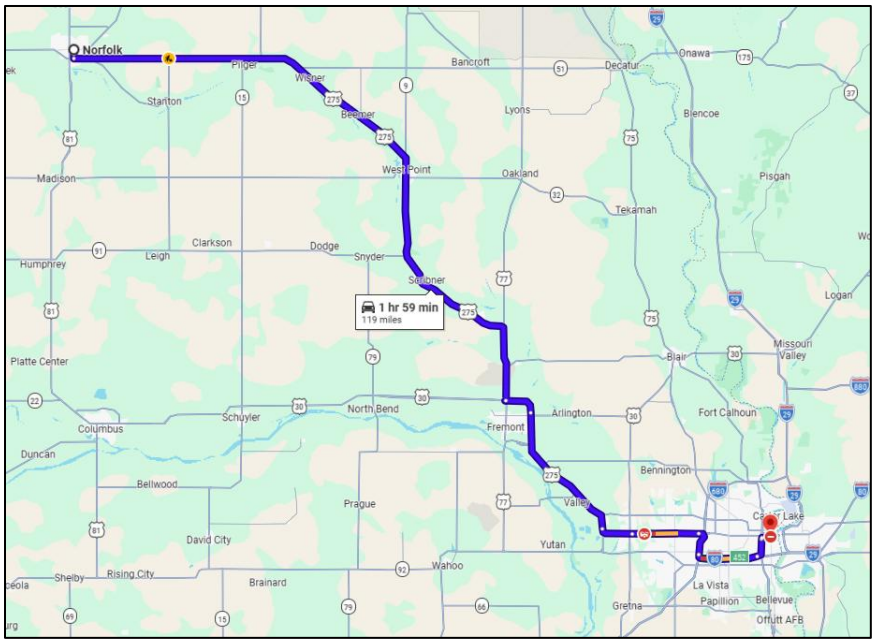
Based on both her publicly available Facebook posts and the caregiver hours that she billed, Ms. Sparks recorded questionable work hours for the District – with no leave or other notations on her timesheets – on the following days.

June 29, 2026

On Monday, June 29, 2026, Ms. Sparks recorded working eight hours on her District timesheet. Instead of providing services for the District, however, she appears instead to have travelled to Omaha, Nebraska, to deal with a family emergency. The following is an image of the post that Ms. Sparks made on the District's Facebook page on this day:



According to Google Maps, the drive from the District office in Norfolk, Nebraska, to Omaha, Nebraska, would have taken nearly two hours, resulting in a nearly four-hour roundtrip. One leg of this route is shown in the image below:

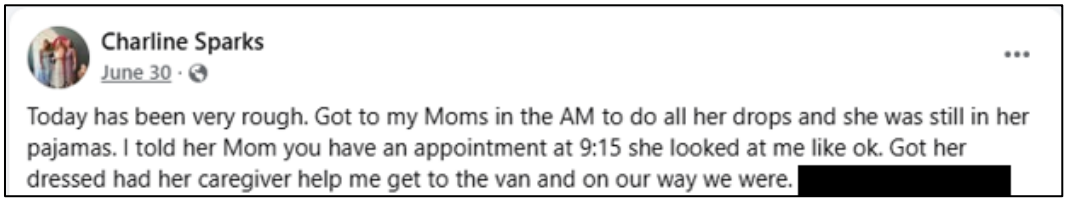


It should be noted that Ms. Sparks recorded only two hours of caregiving services on this day, from 6:56 p.m. to 9:07 p.m.

Based on the above information, the APA questions how Ms. Sparks would have been able to drive four hours to and from Omaha, accompany a family member to the hospital, and work a full eight hours for the District, despite closing the office to the public on that day.

June 30, 2026

On Tuesday, June 30, 2026, Ms. Sparks again recorded eight hours worked on her District timesheet, but she appears to have spent the morning helping to take her mother to an appointment, as shown in the following post from her personal Facebook page on that same day:

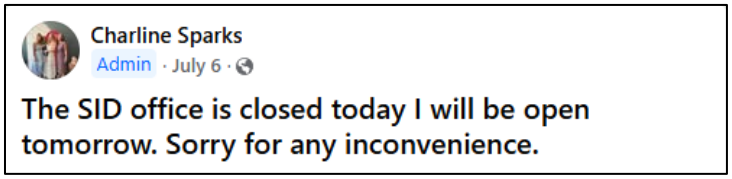


On this day, Ms. Sparks recorded only four hours of caregiving services – two for one recipient from 3:34 p.m. to 5:39 p.m., and two for her mother from 6:12 p.m. to 10:15 p.m.

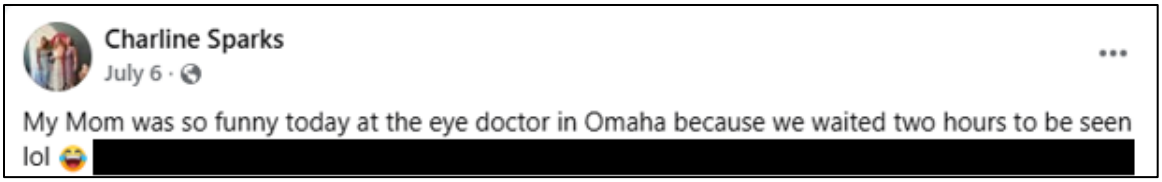
The APA questions whether she could have reasonably worked a full eight hours while seemingly being busy helping her mom prepare for and attend an appointment based on the statement in the above post.

July 6, 2026

On Monday, July 6, 2026, Ms. Sparks recorded working eight hours for the District on her timesheet; however, she made the following post to the District's Facebook page, announcing the closure of the District office for the day:



Based on her personal Facebook page, the reason for this closure appears to have been due to Ms. Sparks attending another appointment in Omaha with her mother. This post is shown below:



As discussed previously, the drive to and from Omaha would take nearly four hours. In addition to the drive itself, the post states that they waited for two hours at the location prior to the appointment. Furthermore, Ms. Sparks billed the State for 12 hours, from 8:00 a.m. to 8:10 p.m., in which she apparently served as a caregiver for her mother. The APA also observed a debit card charge made by Ms. Sparks in the Omaha area at 1:05 p.m., further confirming her whereabouts on this day.

The APA questions how Ms. Sparks could have driven the four-hour round trip, waited at the eye doctor's office for a couple of hours prior to the appointment even beginning, ultimately billing the State for 12 hours in which she attested to providing caregiver services for her mother, all while supposedly working eight hours for the District.

July 30, 2026

On Thursday, July 30, 2026, Ms. Sparks recorded working eight hours for the District, but she made the following post at 9:29 a.m. on the District's Facebook page:



Ms. Sparks also billed the State for over four hours of caregiving services on this day, from 2:59 p.m. to 4:03 p.m. and from 6:23 p.m. to 9:33 p.m. The APA questions whether Ms. Sparks could have reasonably worked eight hours for the District despite closing the office and spending over four hours in the evening working as a caregiver.

Questionable Caregiver Timekeeping

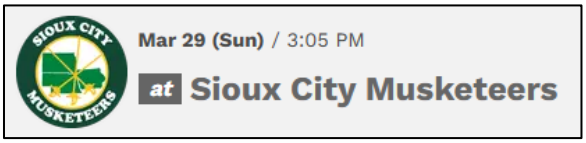
The APA performed a similar comparison of Ms. Sparks' caregiver claims submitted to the State with posts made on her public Facebook account. The following are examples in which Ms. Sparks recorded hours for caregiving services that appear to be unreasonable based on her Facebook posts.

March 29, 2026

On Sunday, March 29, 2026, Ms. Sparks billed the State for over 12 service hours – from 8:53 a.m. to 9:00 p.m. – for her mother, including the following tasks: dressing, meal preparation, supervision, and walking. On that same day, however, she also posted images on her personal Facebook page of her attendance at a hockey game in Sioux City, Iowa:



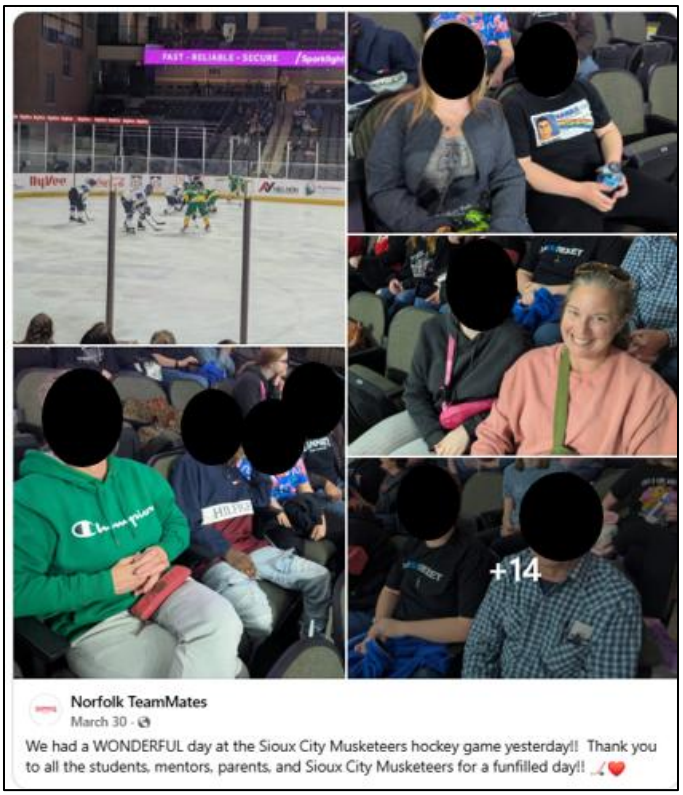
This event appears to have been a match between the Tri-City Storm and the Sioux City Musketeers. According to the website of the Tri-City Storm (https://stormhockey.com/sports/mhockey/schedule/2025-26), a junior ice hockey team based in Kearney, Nebraska, this hockey game began at 3:05 p.m., as shown in the image below:



The schedule posted on the website of the Sioux City Musketeers (https://musketeershockey.com/sports/mhockey/schedule/2025-26). Also confirms the game occurred on the same date and time.

It appears that Ms. Sparks attended this game serving as a mentor for the Norfolk TeamMates organization, a school based mentoring program whose mission is to "positively impact the world by inspiring students to reach their full potential through mentoring."

The following post was made to the Norfolk TeamMates' Facebook page, confirming that the game took place on March 29, and Ms. Sparks was in attendance:



The APA observed also that Ms. Sparks made several purchases on gameday from the Tyson Events Center in Sioux City, Iowa, where the above event took place.

Based on the above posts and purchase information, the APA questions how Ms. Sparks could have provided 12 hours of caregiving services to her mother when she apparently attended a hockey game in the early afternoon.

May 3, 2026

On Sunday, May 3, 2026, Ms. Sparks billed for over 13 hours of caregiver services for her mother, including the following tasks: dressing, meal preparation, supervision, and walking. One shift was recorded from midnight to 12:50 a.m., which was a continuation from the previous day's shift starting at 4:12 p.m., but the majority of the hours were billed from 8:58 a.m. to 9:14 p.m. On this same day, Ms. Sparks made the following post on her public Facebook page:



Based on the above post, Ms. Sparks appears to have been billing the State for caregiver hours while she not only got a tattoo at 12:47 p.m., but also later went out to eat for her birthday at 7:36 p.m. in West Point, Nebraska. The drive to West Point would have taken around 45 minutes one-way according to Google Maps, as shown below:



The APA questions whether it is reasonable or appropriate for Ms. Sparks to claim to have provided caretaking services for her mother while at a tattoo shop and going out to eat at a restaurant for her birthday.

The APA noted further that Ms. Sparks made two debit card purchases on this day, at Scooter's Coffee and Hy-Vee, during the hours which she billed for services provided. These purchases raise further questions regarding the timekeeping procedures of Ms. Sparks.

July 19, 2026

On Sunday, July 19, 2026, Ms. Sparks billed for over 12 hours of services from 8:55 a.m. to 9:02 p.m., reporting that the following tasks were completed: clean bathroom, clean kitchen, dressing, essential shopping, meal preparation, remove trash, supervision, and walking. Despite this, Ms. Sparks made the following post summarizing her day:





As shown above, Ms. Sparks appears to have spent most of the day at a lake. While it does appear that her mother was in attendance for at least a portion of the day, Ms. Sparks was also seen tubing during the same time for which she would have been billing the State for caregiver services.

In addition to the Facebook posts from this day, the APA also observed purchases made at Scooter's Coffee, Casey's, and Hy-Vee on this day. These debit card purchases would have been made during the hours she billed for services provided.

The APA questions whether it was reasonable to bill the State for caregiving services provided while doing ostensibly unrelated activities at a lake.

July 26, 2026

On Sunday, July 26, 2026, Ms. Sparks billed for over 13 hours of caregiver services for her mother from 8:59 a.m. until 10:06 p.m., with the following tasks recorded: clean bathroom, clean kitchen, dressing, essential shopping, meal preparation, remove trash, supervision, and walking. During this day, Ms. Sparks appears to have attended a demolition derby at the Wayne County Fair with her mother, as shown in the following Facebook post:



This derby was scheduled to start at 6:00 p.m., which would have been during the time for which Ms. Sparks was billing for the services supposedly provided:



The APA noted also that Ms. Sparks made an ATM withdrawal in Wayne, Nebraska, at 5:17 p.m., further confirming her attendance at the above event.

The APA questions whether it is reasonable or appropriate to bill the State for supposedly providing caregiving services while attending a demolition derby.

In addition to the aforementioned purchases made by Ms. Sparks, the APA noted several other days during which she appears to have made overlapping purchases – not only during times for which she billed the State for supposedly providing caregiving services but also while she was supposedly clocked-in and working for NPS.

Potentially Excessive Hours in Day

While examining her timesheets and caregiver claims, the APA noted that Ms. Sparks recorded working over 10 hours a day on 121 of 212 total days in the period examined, or 57% of all those days.

The following are examples of issues that the APA noted with the 121 days on which Ms. Sparks claimed to have worked at least 10 hours – all of which raise further questions regarding the validity of the times that she recorded across her various positions.

May 29, 2026

On this Friday, Ms. Sparks submitted caregiver claims for two separate recipients. The first of these claims was billed from 12:55 p.m. until 3:00 p.m., and the second was billed from 4:01 p.m. until 9:02 p.m. Based on these provider claims, Ms. Sparks seems to have spent the majority of the afternoon providing caregiving services. However, Ms. Sparks also recorded working eight hours at the District on this same day.

The APA questions whether it would have been reasonable for Ms. Sparks to work for eight hours at the District office prior to beginning her services as a caregiver at 12:55 p.m.

July 6, 2026

On this Monday, Ms. Sparks submitted a claim for providing caregiver services to her mother for over 12 hours, from 8:00 a.m. until 8:10 p.m. Despite this, Ms. Sparks recorded a full eight-hour day for the District. No notes or leave was recorded on her timesheet, meaning that she attested to having worked over 20 hours in a single day across the two roles.

The APA questions how she could have worked a full eight-hour shift for the District and still provided 12 hours of caregiving services beginning at 8:00 a.m. on the same day.

If Ms. Sparks can be proven to have knowingly and intentionally falsified her timesheets by recording work hours that did not occur, such misrepresentation would give rise to serious statutory concerns.

To start, Neb. Rev. Stat. § 28-911 (Reissue 2016) prohibits "abuse of public records," as follows:

> *(1) A person commits abuse of public records, if:*
>
> *(a) He knowingly makes a false entry in or falsely alters any public record; or*
>
> *(b) Knowing he lacks the authority to do so, he intentionally destroys, mutilates, conceals, removes, or impairs the availability of any public record; or*
>
> *(c) Knowing he lacks the authority to retain the record, he refuses to deliver up a public record in his possession upon proper request of any person lawfully entitled to receive such record; or*
>
> *(d) He makes, presents, or uses any record, document, or thing, knowing it to be false, and with the intention that it be taken as a genuine part of the public record.*
>
> *(2) As used in this section, the term public record includes all official books, papers, or records created, received, or used by or in any governmental office or agency.*
>
> *(3) Abuse of public records is a Class II misdemeanor.*

(Emphasis added.) Furthermore, if Ms. Sparks can be shown to have acted intentionally – by fostering a false impression or otherwise – in order to receive pay for more hours than she had actually worked, such deceptive behavior would likely constitute "theft by deception" under Neb. Rev. Stat. § 28-512 (Reissue 2016). That statute states, the following, in relevant part:

> *A person commits theft if he obtains property of another by deception. A person deceives if he intentionally:*
>
> *(1) Creates or reinforces a false impression, including false impressions as to law, value, intention, or other state of mind . . . ; or*
>
> *(2) Prevents another from acquiring information which would affect his judgment of a transaction; or*
>
> *(3) Fails to correct a false impression which the deceiver previously created or reinforced, or which the deceiver knows to be influencing another to whom he stands in a fiduciary or confidential relationship[.]*

Additionally, good internal control requires procedures to ensure that both timesheets submitted by District employees and claims presented to the Department reflect accurately actual hours worked.

Without such procedures, there is an increased risk of loss, theft, or misuse of District and Department funds.

> We recommend the District implement procedures to ensure timesheets submitted by District employees reflect accurately actual hours worked. We further recommend the Department implement procedures to ensure claims presented by providers for personal services also correctly report work hours. Moreover, because this comment addresses possible statutory violations, we are forwarding the information herein to the Nebraska Attorney General and the Stanton County Attorney for further review.

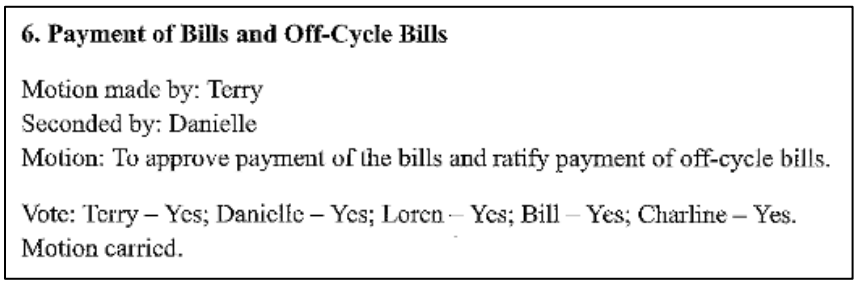
2. Potential Conflict of Interest

While examining the Board's meeting minutes, the APA identified a potential conflict of interest involving the actions of Ms. Sparks and her husband, Terry Sparks, who both serve as Board members.

According to the meeting minutes during the period July 1, 2025, through July 30, 2026, both Ms. and Mr. Sparks appear to have failed to abstain from voting on claims payable to themselves, totaling $9,115.92, as detailed in the table below:

Check Date	Payee	Amount
7/10/2025	Charline Sparks	$290.49
7/21/2025	Terry Sparks	$721.23
8/7/2025	Charline Sparks	$92.35
9/4/2025	Charline Sparks	$92.35
10/2/2025	Charline Sparks	$92.35
11/13/2025	Charline Sparks	$92.35
12/11/2025	Charline Sparks	$92.35
1/8/2026	Charline Sparks	$92.35
2/5/2026	Charline Sparks	$92.35
3/5/2026	Charline Sparks	$92.35
4/2/2026	Charline Sparks	$92.35
5/14/2026	Charline Sparks	$92.35
5/28/2026	Charline Sparks	$171.89
6/11/2026	Charline Sparks	$1,817.88
6/15/2026	Charline Sparks	$116.64
6/25/2026	Charline Sparks	$1,609.24
7/9/2026	Charline Sparks	$1,846.33
7/23/2026	Charline Sparks	$1,618.72
	Total	**$9,115.92**

One example of such problematic voting occurred during the Board meeting held on July 20, 2026, as shown in the image below:



6. Payment of Bills and Off-Cycle Bills

Motion made by: Terry
Seconded by: Danielle
Motion: To approve payment of the bills and ratify payment of off-cycle bills.

Vote: Terry – Yes; Danielle – Yes; Loren – Yes; Bill – Yes; Charline – Yes.
Motion carried.

The apparent failure of Board members Charline and Terry Sparks to abstain from voting on the above motion, as well as others, during the period examined gives rise to concerns regarding possible violations of the Nebraska Political Accountability and Disclosure Act (Act), which is set out at Neb. Rev. Stat. §§ 49-1401 to 49-14,142 (Reissue 2021, Cum. Supp. 2024, Supp. 2025).

To start, Neb. Rev. Stat. § 49-14,101.01(1) (Reissue 2021) states the following:

> *A public official or public employee shall not use or authorize the use of his or her public office or any confidential information received through the holding of a public office to obtain financial gain, other than compensation provided by law, for himself or herself, a member of his or her immediate family, or a business with which the individual is associated.*

The penalty for violating the above-cited conflict of interest statute is set out in subsection (7) thereof, as follows:

> *[A]ny person violating this section shall be guilty of a Class III misdemeanor, except that no vote by any member of the Legislature shall subject such member to any criminal sanction under this section.*

Furthermore, Neb. Rev. Stat. § 49-1499.03(2) (Cum. Supp. 2024) provides the following for claims not associated with a contract:

> *(a) Any public official of any political subdivision not designated in section 49-1493 who would be required to take any action or make any decision in the discharge of his or her official duties that may cause financial benefit or detriment to him or her, a member of his or her immediate family, or a business with which he or she is associated, which is distinguishable from the effects of such action on the public generally or a broad segment of the public, shall take the following actions as soon as he or she is aware of such potential conflict or should reasonably be aware of such potential conflict, whichever is sooner:*
>
> > *(i) Prepare a written statement describing the matter requiring action or decision and the nature of the potential conflict;*
> >
> > *(ii) Deliver a copy of the statement to the person in charge of keeping records for the political subdivision who shall enter the statement onto the public records of the political subdivision; and*
> >
> > *(iii) Except as otherwise provided in subsection (3) of this section, abstain from participating or voting on the matter in which the public official has a conflict of interest.*
>
> *(b) The public official may apply to the commission [Nebraska Accountability and Disclosure Commission] for an opinion as to whether the person has a conflict of interest.*

(Emphasis added.) Good internal control requires procedures to ensure compliance with applicable provisions of the Act. Those procedures should include seeking needed guidance from the Nebraska Accountability and Disclosure Commission (Commission), especially regarding potential conflicts of interest.

Without such procedures, there is an increased risk for both statutory violations and the loss of District funds.

> We recommend the Board implement procedures to ensure compliance with applicable provisions of the Act. Such procedures should include seeking needed guidance from the Commission, especially regarding potential conflicts of interest. Because the issue addressed herein constitutes a possible violation of the Act, we are forwarding this information to the Commission for further review.

3. Other Issues

The APA obtained the District's bank statements, credit card statements, and supporting documentation for purchases made using District funds for the period July 1, 2025, through June 30, 2026. Upon examination of this documentation, the APA identified several other issues, including the following:

- Five checks, totaling $1,956.26, issued from the District's main checking bank account that appear to be potentially disallowable.
- Eleven credit card purchases, totaling $1,457.65, that appear to be potentially disallowable.
- A lack of a formal, written purchasing card policy.

These issues are discussed in further detail below.

Potentially Disallowable Purchases

The APA noted five checks, totaling $1,956.26, which consisted of potentially questionable items. These purchases, along with the District's explanation for these charges, are shown in the table below:

Date	Check #	Payee	Amount	Items Purchased	District Explanation
8/25/2025	13079	UHOP	$1,098.52	Three bounce houses	Fundays
9/15/2025	13107	Walmart Community	$223.42	Grocery items	Water/pop for fundays
10/27/2025	13153	Bomgaars Supply	$394.54	Cat food, misc. shop supplies.	Shop cat and shop supplies
1/29/2026	13258	Hy-Vee Floral Shop	$153.78	22 dozen cookies	Santa at the SID office
4/29/2026	13354	Hy-Vee Floral Shop	$86.00	Flowers, Delivery	Funeral
		Total	**$1,956.26**		

In addition to the above purchases made directly from the District's checking account, the APA noted 11 District credit card purchases, totaling $1,457.65, which consisted, at least partially, of questionable items. These purchases, along with the District's explanation for these charges, are shown in the following table:

Transaction Date	APA – Payee	Amount	Items Purchased	District Explanation
11/1/2025	Walmart	$133.66	Candy	We have Santa at the office for Christmas supplies for this day
11/3/2025	Walmart	$11.44	Gift wrap	We have Santa at the office for Christmas supplies for this day
11/7/2025	Walmart	$46.85	Candy	We have Santa at the office for Christmas supplies for this day
11/10/2025	Walmart	$11.44	Gift wrap	N/A
11/18/2025	Walmart	$22.76	Hot chocolate	N/A
12/10/2025	Walmart	$787.88	Gift cards	N/A
12/15/2025	Walmart	$256.84	Gift card	N/A
12/18/2025	Walmart	$50.94	Candy, juice boxes	N/A
12/19/2025	Walmart	$18.63	Juice boxes, candy canes	N/A
12/19/2025	Lou's Thrifty Way	$47.38	Apples	N/A
2/23/2026	Hobby Lobby	$69.83	Picture frames	N/A
	Total	**$1,457.65**		

The APA obtained a copy of the District's general ledger to determine whether the above purchases were made using public monies or from other funding sources. However, the District appears not to have set up its accounting system to allow for the proper tracking of its expenditures to the various funding sources. Therefore, all District funds maintained in its checking bank account appear to be, in effect, comingled.

The purchase of memorial flowers with public funds is not authorized under the Local Government Miscellaneous Expenditure Act (Act). Set out at Neb. Rev. Stat. §§ 13-2201 to 13-2204 (Reissue 2022; Cum. Supp. 2024; 2026 Neb. Laws, L.B. 1114, § 71), the Act specifies various expenditures, aside from those otherwise authorized by law, that constitute allowable uses of public funds by designated political subdivisions. The provisions of the Act are made applicable to sanitary and improvement districts, among numerous other public entities, by both subsections (2) and (3) of Neb. Rev. Stat. § 13-2202 (2026 Neb. Laws, L.B. 1114, § 71).

Moreover, on September 17, 1993, the Nebraska Accountability and Disclosure Commission adopted a document titled "A Guideline to the Use of Public Funds by Cities and Villages – Revised" (Guideline). The Guideline addresses a number of different scenarios involving the expenditure of public funds. Though promulgated over three decades ago, the Guideline remains relevant to various Nebraska public entities, including the District.

The Guideline begins by setting out the following general rules for the proper handling of public funds:

A) The manner in which government does business sometimes is, and must be, different from the way that private industry does business.

B) The government body expending public funds should always be able to articulate the statutory or other legal basis for the expenditure. "We've always done it this way" is not a legal basis.

C) A government body expending public funds should always be able to articulate the public purpose served by the expenditure.

D) Government resources are for government purposes only.

Regarding the issue of memorial purchases, the Guideline provides the following:

Question # 6 – May municipal funds be expended for flowers and memorials for deceased elected officials, employees or their families?

Response – No.

The Guideline also provides the following with respect to social functions for employees:

Question # 9 – May municipal funds be used to pay for Christmas parties and other social functions for employees?

Response – No.

Regarding the purchase of gift cards, the Guideline provides the following:

Question # 3 – May municipal funds be used to purchase plaques, certificates, and similar tokens of acknowledgement or appreciation for public officials, public employees, and citizens serving on municipal boards, etcetera?

Response – Yes. However, before making any such expenditure, the governing body shall, by official action after a public hearing, establish a uniform policy which sets a dollar limit on the value of any plaque, certificate of achievement, or item of value to be awarded. The policy may not be amended or altered more than once in any twelve month period.

The District lacks a formal policy specifying the circumstances under which employees are eligible to receive gift cards and other items of value purchased with District funds. Consequently, the purchase of bounce houses, gift cards, Christmas supplies, and other expenses listed above do not appear allowable under the Act.

Good internal control requires procedures to ensure that all District expenditures are allowable and appropriate.

Lack of Credit Card Policy

The District lacked a formal, written purchasing card policy outlining procedures for safeguarding District assets when using the District card, including specifying allowable purchases and authorized users.

Neb. Rev. Stat. § 13-610 (Reissue 2022) provides, in relevant part, the following requirements for a purchasing card program implemented by a political subdivision:

(1) A political subdivision, through its governing body, may create its own purchasing card program. The governing body shall determine the type of purchasing card or cards utilized in the purchasing card program and shall approve or disapprove those persons who will be assigned a purchasing card. Under the direction of its governing body, any political subdivision may contract with one or more financial institutions, card-issuing banks, credit card companies, charge card companies, debit card companies, or third-party merchant banks capable of operating the purchasing card program on behalf of the political subdivision. Expenses associated with the political subdivision's purchasing card program shall be considered, for purposes of this section, as an administrative or operational expense.

* * * *

(4) An itemized receipt for purposes of tracking expenditures shall accompany all purchasing card purchases. In the event that a receipt does not accompany such a purchase, purchasing card privileges shall be temporarily or permanently suspended in accordance with rules and regulations adopted and promulgated by the political subdivision.

* * * *

(6) No officer or employee of a political subdivision shall use a political subdivision purchasing card for any unauthorized use as determined by the governing body.

Good internal controls require the District to implement a formal purchasing card policy that outlines the proper use of the card, including the designation of allowable purchases and authorized users.

Without such procedures, there is an increased risk for not only loss or misuse of District funds but also statutory noncompliance.

> We recommend the District implement procedures to ensure the following: 1) all District expenditures are allowable and appropriate; and 2) a formal policy is implemented to outline the proper use of the District's purchasing card, including the designation of allowable purchases and authorized users.

District Overall Response:

On October 27, 2026, Mr. Smydra, the Chairperson for the Board of Trustees for SID1, received resignations from Charline Sparks and Terry Sparks as members of the Board of Trustees.

Mr. Smydra will include as an action item on the agenda for the next Board of Trustees meeting on November 16, 2026 the acceptance of these resignations and the filling of the vacancies. Neb. Rev. Stat. § 31-735(2)(c) provides that in the case of a board vacancy, the remaining trustees shall fill the vacancy until the next election. Mr. Smydra and the other remaining members of the Board will be attempting to fill two vacancies as quickly as possible.

Further, Mr. Smydra has directed that the next agenda for the Board contain discussion and action items as follows:

1. Discussion and action to create a purchasing card policy.
2. Discussion and action to create a timekeeping and payroll-review policy.
3. Discussion and action to create a conflict-of-interest disclosure and voting procedure policy.
4. Discussion and action to create a recognition and awards policy in the event the District intends to make such expenditures.

Department Overall Response:

The Nebraska Department of Health and Human Services agrees that additional investigation of the waiver service claims is warranted. Several questions and inconsistencies remain unresolved, and further review is necessary before there is a sufficient basis to refer the matter to law enforcement as a credible allegation of fraud. While Electronic Visit Verification (EVV) captures a provider's GPS location at clock-in and clock-out, and associates provider visits with an authorized service address, it does not track a provider's location or activities during the service period. As a result, EVV can verify the beginning and end of a visit but cannot independently confirm where services were delivered throughout the entire service encounter. Community-based activities may also occur during authorized service periods when consistent with a participant's service plan, and companion activities may be included under Personal Care services when at least one authorized ADL or IADL is provided; meaning it is possible the participant was, in fact, at the activities listed in the draft findings.

The Department continuously assesses the effectiveness of regulations, policies, and procedures. This includes assessing observations from Program Integrity case work and investigations, outcomes from audits performed internally and from outside of the department, and information shared by other states and federal partners. The Department will take any reasonable actions appropriate to update regulations, policies, and procedures to enhance program integrity while also ensuring adequate access to services.

* * * * * *

Our audit procedures are designed primarily on a test basis and, therefore, may not bring to light all weaknesses in policies or procedures that may exist. Our objective is, however, to use the knowledge gained during our work to make comments and recommendations that we hope will be useful to the District and the Department.

Draft copies of this letter were furnished to the District and the Department to provide their respective managements with an opportunity to review and to respond to the comments and recommendations contained herein. Any formal response received has been incorporated into this letter. Such response has been objectively evaluated and recognized, as appropriate, in the letter. A response that indicates corrective action has been taken was not verified at this time.

This communication is intended solely for the information and use of the District, the Department, and their management. It is not intended to be, and should not be, used by anyone other than these specified parties. However, this communication is a matter of public record, and its distribution is not limited.

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

Audit Staff Working on this Examination:
Craig Kubicek, CPA, CFE – Deputy Auditor
Mason Culver – Auditor-In-Charge
Caden Janak – Examiner

Sincerely,



Craig Kubicek, CPA, CFE
Deputy Auditor
Auditor of Public Accounts
Room 2303, State Capitol
Lincoln, NE 68509
Phone (402) 471-3686
craig.kubicek@nebraska.gov

cc. Nebraska Attorney General
Stanton County Attorney
Nebraska Accountability and Disclosure Commission

STANTON COUNTY SID 1

Exhibit A

Charline Sparks Timesheet Information

January 1, 2026, through July 31, 2026

Date	Day	District	DHHS Provider Claims Recipient #1			DHHS Provider Claims Recipient #2			DHHS Provider Claims Recipient #3			NPS Timesheet Info			Total Hours for Day
		Hours	Start Time	End Time	Total Hours	Start Time	End Time	Total Hours	Start Time	End Time	Total Hours	Time In	Time Out	Total Hours	
1/1/2026	Thursday	-	-	-	-	-	-	-	-	-	-	Absent			-
1/2/2026	Friday	-	5:35 p.m.	10:30 p.m.	**4.92**	4:12 p.m.	5:17 p.m.	**1.08**	9:00 a.m.	4:00 p.m.	**7.00**	Absent			**13.00**
1/3/2026	Saturday	-	2:02 p.m.	8:57 p.m.	**6.92**	-	-	-	-	-	-	-	-	-	**6.92**
1/4/2026	Sunday	-	8:57 a.m.	9:05 p.m.	**12.13**	-	-	-	-	-	-	-	-	-	**12.13**
1/5/2026	Monday	-	6:02 p.m.	8:02 p.m.	**2.00**	4:00 p.m.	5:01 p.m.	**1.02**	9:00 a.m.	3:00 p.m.	**6.00**	Absent			**9.02**
1/6/2026	Tuesday	-	6:00 p.m.	8:08 p.m.	**2.13**	3:58 p.m.	5:04 p.m.	**1.10**	-	-	-	Absent			**3.23**
1/7/2026	Wednesday	-	-	-	-	-	-	-	-	-	-	7:17 a.m.	2:27 p.m.	**7.17**	**7.17**
1/8/2026	Thursday	-	6:02 p.m.	9:01 p.m.	**2.98**	3:57 p.m.	5:02 p.m.	**1.08**	-	-	-	7:18 a.m.	3:01 p.m.	**7.72**	**11.78**
1/9/2026	Friday	-	4:06 p.m.	9:04 p.m.	**4.97**	-	-	-	-	-	-	7:12 a.m.	3:30 p.m.	**8.30**	**13.27**
1/10/2026	Saturday	-	3:06 p.m.	9:07 p.m.	**6.02**	7:59 a.m.	10:00 a.m.	**2.02**	-	-	-	-	-	-	**8.04**
1/11/2026	Sunday	-	8:57 a.m.	9:13 p.m.	**12.27**	-	-	-	-	-	-	-	-	-	**12.27**
1/12/2026	Monday	-	6:14 p.m.	8:05 p.m.	**1.85**	4:04 p.m.	5:01 p.m.	**0.95**	-	-	-	7:17 a.m.	3:03 p.m.	**7.77**	**10.57**
1/13/2026	Tuesday	-	6:05 p.m.	8:02 p.m.	**1.95**	4:02 p.m.	5:02 p.m.	**1.00**	-	-	-	7:31 a.m.	2:56 p.m.	**7.42**	**10.37**
1/14/2026	Wednesday	-	-	-	-	-	-	-	-	-	-	7:28 a.m.	2:04 p.m.	**6.60**	**6.60**
1/15/2026	Thursday	-	6:01 p.m.	9:09 p.m.	**3.13**	-	-	-	-	-	-	7:26 a.m.	4:34 p.m.	**9.13**	**12.26**
1/16/2026	Friday	-	3:58 p.m.	8:53 p.m.	**4.92**	-	-	-	-	-	-	7:40 a.m.	3:22 p.m.	**7.70**	**12.62**
1/17/2026	Saturday	-	2:04 p.m.	8:04 p.m.	**6.00**	-	-	-	-	-	-	-	-	-	**6.00**
1/18/2026	Sunday	-	8:58 a.m.	9:04 p.m.	**12.10**	-	-	-	-	-	-	-	-	-	**12.10**
1/19/2026	Monday	-	6:00 p.m.	8:45 p.m.	**2.75**	4:01 p.m.	5:00 p.m.	**0.98**	-	-	-	Absent			**3.73**
1/20/2026	Tuesday	-	6:00 p.m.	8:00 p.m.	**2.00**	4:00 p.m.	5:01 p.m.	**1.02**	-	-	-	7:30 a.m.	3:24 p.m.	**7.90**	**10.92**
1/21/2026	Wednesday	-	-	-	-	-	-	-	-	-	-	7:31 a.m.	2:10 p.m.	**6.65**	**6.65**
1/22/2026	Thursday	-	6:12 p.m.	9:08 p.m.	**2.93**	4:03 p.m.	5:03 p.m.	**1.00**	-	-	-	7:33 a.m.	3:41 p.m.	**8.13**	**12.06**
1/23/2026	Friday	-	4:00 p.m.	9:15 p.m.	**5.25**	-	-	-	-	-	-	7:35 a.m.	3:21 p.m.	**7.77**	**13.02**
1/24/2026	Saturday	-	2:05 p.m.	4:00 p.m.	**1.92**	7:58 a.m.	10:00 a.m.	**2.03**	-	-	-	-	-	-	**3.95**
1/25/2026	Sunday	-	8:53 a.m.	9:04 p.m.	**12.18**	-	-	-	-	-	-	-	-	-	**12.18**
1/26/2026	Monday	-	6:04 p.m.	8:02 p.m.	**1.97**	4:00 p.m.	5:05 p.m.	**1.08**	-	-	-	7:24 a.m.	3:39 p.m.	**8.25**	**11.30**
1/27/2026	Tuesday	-	6:00 p.m.	8:30 p.m.	**2.50**	4:02 p.m.	5:05 p.m.	**1.05**	-	-	-	7:20 a.m.	3:31 p.m.	**8.18**	**11.73**
1/28/2026	Wednesday	-	-	-	-	-	-	-	-	-	-	7:24 a.m. 1:49 p.m.	8:05 a.m. 2:26 p.m.	**1.30**	**1.30**
1/29/2026	Thursday	-	6:04 p.m.	9:05 p.m.	**3.02**	3:59 p.m.	5:02 p.m.	**1.05**	-	-	-	7:18 a.m.	3:45 p.m.	**8.45**	**12.52**
1/30/2026	Friday	-	4:00 p.m.	9:00 p.m.	**5.00**	-	-	-	-	-	-	7:34 a.m.	3:32 p.m.	**7.97**	**12.97**
1/31/2026	Saturday	-	2:04 p.m.	8:05 p.m.	**6.02**	-	-	-	-	-	-	-	-	-	**6.02**
2/1/2026	Sunday	-	8:55 a.m.	9:01 p.m.	**12.10**	-	-	-	-	-	-	-	-	-	**12.10**
2/2/2026	Monday	-	6:06 p.m.	8:03 p.m.	**1.95**	3:59 p.m.	5:01 p.m.	**1.03**	-	-	-	7:30 a.m.	3:02 p.m.	**7.53**	**10.51**
2/3/2026	Tuesday	-	6:03 p.m.	8:41 p.m.	**2.63**	4:08 p.m.	5:05 p.m.	**0.95**	-	-	-	7:28 a.m.	3:08 p.m.	**7.67**	**11.25**
2/4/2026	Wednesday	-	-	-	-	-	-	-	-	-	-	7:31 a.m.	2:09 p.m.	**6.63**	**6.63**
2/5/2026	Thursday	-	-	-	-	-	-	-	-	-	-	7:35 a.m.	3:30 p.m.	**7.92**	**7.92**
2/6/2026	Friday	-	-	-	-	-	-	-	-	-	-	Absent			-
2/7/2026	Saturday	-	-	-	-	-	-	-	-	-	-	-	-	-	-

STANTON COUNTY SID 1

Exhibit A

Charline Sparks Timesheet Information

January 1, 2026, through July 31, 2026

Date	Day	District	DHHS Provider Claims Recipient #1			DHHS Provider Claims Recipient #2			DHHS Provider Claims Recipient #3			NPS Timesheet Info			Total Hours for Day
		Hours	Start Time	End Time	Total Hours	Start Time	End Time	Total Hours	Start Time	End Time	Total Hours	Time In	Time Out	Total Hours	
2/8/2026	Sunday	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2/9/2026	Monday	-	6:20 p.m.	8:22 p.m.	**2.03**	4:00 p.m.	5:00 p.m.	**1.00**	-	-	-	7:33 a.m.	3:39 p.m.	**8.10**	**11.13**
2/10/2026	Tuesday	-	6:05 p.m.	8:05 p.m.	**2.00**	4:06 p.m.	5:06 p.m.	**1.00**	-	-	-	7:30 a.m.	3:45 p.m.	**8.25**	**11.25**
2/11/2026	Wednesday	-	-	-	-	-	-	-	-	-	-	7:31 a.m.	2:05 p.m.	**6.57**	**6.57**
2/12/2026	Thursday	-	6:00 p.m.	8:43 p.m.	**2.72**	4:00 p.m.	5:00 p.m.	**1.00**	11:30 a.m.	5:00 p.m.	**5.50**	7:28 a.m.	11:38 a.m.	**4.17**	**13.39**
2/13/2026	Friday	-	-	-	-	-	-	-	-	-	-	Absent			-
2/14/2026	Saturday	-	2:00 p.m.	8:03 p.m.	**6.05**	8:01 a.m.	9:45 a.m.	**1.73**	-	-	-	-	-	-	**7.78**
2/15/2026	Sunday	-	8:54 a.m.	8:51 p.m.	**11.95**	-	-	-	-	-	-	-	-	-	**11.95**
2/16/2026	Monday	-	6:01 p.m.	8:04 p.m.	**2.05**	3:53 p.m.	5:01 p.m.	**1.13**	-	-	-	7:19 a.m.	3:42 p.m.	**8.38**	**11.56**
2/17/2026	Tuesday	-	6:02 p.m.	8:29 p.m.	**2.45**	4:01 p.m.	5:06 p.m.	**1.08**	-	-	-	7:21 a.m.	3:34 p.m.	**8.22**	**11.75**
2/18/2026	Wednesday	-	-	-	-	-	-	-	-	-	-	7:24 a.m.	2:21 p.m.	**6.95**	**6.95**
2/19/2026	Thursday	-	6:00 p.m.	9:00 p.m.	**3.00**	4:01 p.m.	5:01 p.m.	**1.00**	-	-	-	Absent			**4.00**
2/20/2026	Friday	-	4:00 p.m.	9:12 p.m.	**5.20**	-	-	-	-	-	-	7:31 a.m.	3:36 p.m.	**8.08**	**13.28**
2/21/2026	Saturday	-	12:45 p.m.	8:03 p.m.	**7.30**	-	-	-	-	-	-	-	-	-	**7.30**
2/22/2026	Sunday	-	8:56 a.m.	9:03 p.m.	**12.12**	-	-	-	-	-	-	-	-	-	**12.12**
2/23/2026	Monday	-	6:00 p.m.	8:11 p.m.	**2.18**	3:59 p.m.	5:02 p.m.	**1.05**	-	-	-	7:29 a.m.	3:30 p.m.	**8.02**	**11.25**
2/24/2026	Tuesday	-	6:07 p.m.	8:05 p.m.	**1.97**	8:17 p.m.	9:16 p.m.	**0.98**	-	-	-	7:33 a.m.	3:28 p.m.	**7.92**	**10.87**
2/25/2026	Wednesday	-	-	-	-	-	-	-	-	-	-	7:32 a.m.	2:08 p.m.	**6.60**	**6.60**
2/26/2026	Thursday	-	5:58 p.m.	9:03 p.m.	**3.08**	4:21 p.m.	5:17 p.m.	**0.93**	-	-	-	7:31 a.m.	3:40 p.m.	**8.15**	**12.16**
2/27/2026	Friday	-	4:01 p.m.	9:01 p.m.	**5.00**	-	-	-	-	-	-	7:31 a.m.	3:30 p.m.	**7.98**	**12.98**
2/28/2026	Saturday	-	2:00 p.m.	8:26 p.m.	**6.43**	7:58 a.m.	9:54 a.m.	**1.93**	-	-	-	-	-	-	**8.36**
3/1/2026	Sunday	-	9:00 a.m.	9:00 p.m.	**12.00**	-	-	-	-	-	-	-	-	-	**12.00**
3/2/2026	Monday	-	6:38 p.m.	8:35 p.m.	**1.95**	-	-	-	-	-	-	7:30 a.m. 12:00 p.m.	10:59 a.m. 4:44 p.m.	**8.22**	**10.17**
3/3/2026	Tuesday	-	7:06 p.m.	9:01 p.m.	**1.92**	3:59 p.m.	5:01 p.m.	**1.03**	-	-	-	7:31 a.m.	3:25 p.m.	**7.90**	**10.85**
3/4/2026	Wednesday	-	-	-	-	-	-	-	-	-	-	7:28 a.m.	2:04 p.m.	**6.60**	**6.60**
3/5/2026	Thursday	-	6:07 p.m.	9:08 p.m.	**3.02**	-	-	-	-	-	-	7:29 a.m.	4:44 p.m.	**9.25**	**12.27**
3/6/2026	Friday	-	4:05 p.m.	9:04 p.m.	**4.98**	-	-	-	-	-	-	7:32 a.m.	3:33 p.m.	**8.02**	**13.00**
3/7/2026	Saturday	-	1:57 p.m.	8:03 p.m.	**6.10**	-	-	-	-	-	-	-	-	-	**6.10**
3/8/2026	Sunday	-	9:00 a.m.	9:00 p.m.	**12.00**	-	-	-	-	-	-	-	-	-	**12.00**
3/9/2026	Monday	-	6:03 p.m.	8:18 p.m.	**2.25**	-	-	-	-	-	-	7:29 a.m.	3:29 p.m.	**8.00**	**10.25**
3/10/2026	Tuesday	-	6:07 p.m.	8:05 p.m.	**1.97**	4:11 p.m.	5:14 p.m.	**1.05**	-	-	-	7:30 a.m.	3:26 p.m.	**7.93**	**10.95**
3/11/2026	Wednesday	-	-	-	-	-	-	-	-	-	-	7:29 a.m.	2:22 p.m.	**6.88**	**6.88**
3/12/2026	Thursday	-	6:00 p.m.	9:15 p.m.	**3.25**	3:57 p.m.	5:01 p.m.	**1.07**	-	-	-	Absent			**4.32**
3/13/2026	Friday	-	4:19 p.m.	9:16 p.m.	**4.95**	-	-	-	-	-	-	Absent			**4.95**
3/14/2026	Saturday	-	2:03 p.m.	6:29 p.m.	**4.43**	7:29 a.m.	9:29 a.m.	**2.00**	-	-	-	-	-	-	**6.43**
3/15/2026	Sunday	-	9:00 a.m.	9:00 p.m.	**12.00**	-	-	-	-	-	-	-	-	-	**12.00**
3/16/2026	Monday	-	5:59 p.m.	8:00 p.m.	**2.02**	4:48 p.m.	5:34 p.m.	**0.77**	9:00 a.m.	4:00 p.m.	**7.00**	Absent			**9.79**
3/17/2026	Tuesday	-	6:39 p.m.	8:35 p.m.	**1.93**	3:57 p.m.	5:03 p.m.	**1.10**	-	-	-	7:36 a.m.	3:26 p.m.	**7.83**	**10.86**

STANTON COUNTY SID 1

Exhibit A

Charline Sparks Timesheet Information

January 1, 2026, through July 31, 2026

Date	Day	District	DHHS Provider Claims Recipient #1			DHHS Provider Claims Recipient #2			DHHS Provider Claims Recipient #3			NPS Timesheet Info			Total Hours for Day
		Hours	Start Time	End Time	Total Hours	Start Time	End Time	Total Hours	Start Time	End Time	Total Hours	Time In	Time Out	Total Hours	
3/18/2026	Wednesday	-	-	-	-	-	-	-	-	-	-	Absent			-
3/19/2026	Thursday	-	6:26 p.m.	9:20 p.m.	**2.90**	4:00 p.m.	5:04 p.m.	**1.07**	-	-	-	7:33 a.m.	3:18 p.m.	**7.75**	**11.72**
3/20/2026	Friday	-	3:54 p.m.	9:04 p.m.	**5.17**	-	-	-	-	-	-	7:36 a.m.	3:28 p.m.	**7.87**	**13.04**
3/21/2026	Saturday	-	2:45 p.m.	9:07 p.m.	**6.37**	-	-	-	-	-	-	-	-	-	**6.37**
3/22/2026	Sunday	-	8:59 a.m.	9:00 p.m.	**12.02**	-	-	-	-	-	-	-	-	-	**12.02**
3/23/2026	Monday	-	6:00 p.m.	8:05 p.m.	**2.08**	4:05 p.m.	5:09 p.m.	**1.07**	-	-	-	7:30 a.m.	3:49 p.m.	**8.32**	**11.47**
3/24/2026	Tuesday	-	6:00 p.m.	8:23 p.m.	**2.38**	4:07 p.m.	5:08 p.m.	**1.02**	-	-	-	7:30 a.m.	3:37 p.m.	**8.12**	**11.52**
3/25/2026	Wednesday	-	-	-	-	-	-	-	-	-	-	7:31 a.m.	2:00 p.m.	**6.48**	**6.48**
3/26/2026	Thursday	-	6:25 p.m.	9:32 p.m.	**3.12**	4:04 p.m.	5:07 p.m.	**1.05**	-	-	-	7:33 a.m.	3:31 p.m.	**7.97**	**12.14**
3/27/2026	Friday	-	-	-	-	-	-	-	-	-	-	7:33 a.m.	3:31 p.m.	**7.97**	**7.97**
3/28/2026	Saturday	-	2:08 p.m.	7:09 p.m.	**5.02**	7:28 a.m.	9:30 a.m.	**2.03**	-	-	-	-	-	-	**7.05**
3/29/2026	Sunday	-	8:53 a.m.	9:00 p.m.	**12.12**	-	-	-	-	-	-	-	-	-	**12.12**
3/30/2026	Monday	-	6:03 p.m.	8:01 p.m.	**1.97**	4:00 p.m.	5:00 p.m.	**1.00**	-	-	-	7:22 a.m.	3:41 p.m.	**8.32**	**11.29**
3/31/2026	Tuesday	-	6:33 p.m.	8:39 p.m.	**2.10**	4:03 p.m.	5:02 p.m.	**0.98**	-	-	-	7:26 a.m.	3:31 p.m.	**8.08**	**11.16**
4/1/2026	Wednesday	-	-	-	-	-	-	-	-	-	-	7:25 a.m. 6:06 p.m.	2:24 p.m. 9:17 p.m.	**10.17**	**10.17**
4/2/2026	Thursday	-	6:00 p.m.	8:38 p.m.	**2.63**	3:58 p.m.	5:00 p.m.	**1.03**	-	-	-	7:26 a.m.	3:31 p.m.	**8.08**	**11.74**
4/3/2026	Friday	-	4:04 p.m.	9:04 p.m.	**5.00**	-	-	-	-	-	-	Absent			**5.00**
4/4/2026	Saturday	-	2:00 p.m.	8:07 p.m.	**6.12**	-	-	-	-	-	-	-	-	-	**6.12**
4/5/2026	Sunday	-	7:33 a.m.	7:36 p.m.	**12.05**	-	-	-	-	-	-	-	-	-	**12.05**
4/6/2026	Monday	-	6:06 p.m.	8:01 p.m.	**1.92**	3:59 p.m.	5:02 p.m.	**1.05**	-	-	-	Absent			**2.97**
4/7/2026	Tuesday	-	6:03 p.m.	8:22 p.m.	**2.32**	-	-	-	-	-	-	7:36 a.m.	3:34 p.m.	**7.97**	**10.29**
4/8/2026	Wednesday	-	-	-	-	-	-	-	-	-	-	7:28 a.m.	11:24 a.m.	**3.93**	**3.93**
4/9/2026	Thursday	-	5:58 p.m.	9:04 p.m.	**3.10**	4:05 p.m.	5:06 p.m.	**1.02**	-	-	-	7:36 a.m.	3:45 p.m.	**8.15**	**12.27**
4/10/2026	Friday	-	4:02 p.m.	9:11 p.m.	**5.15**	-	-	-	-	-	-	7:31 a.m.	3:37 p.m.	**8.10**	**13.25**
4/11/2026	Saturday	-	-	-	-	7:54 a.m.	9:59 a.m.	**2.08**	-	-	-	-	-	-	**2.08**
4/12/2026	Sunday	-	12:57 p.m.	9:11 p.m.	**8.23**	-	-	-	-	-	-	-	-	-	**8.23**
4/13/2026	Monday	-	6:59 p.m.	9:11 p.m.	**2.20**	-	-	-	-	-	-	Absent			**2.20**
4/14/2026	Tuesday	-	6:14 p.m.	8:04 p.m.	**1.83**	4:06 p.m.	5:10 p.m.	**1.07**	-	-	-	7:19 a.m.	3:37 p.m.	**8.30**	**11.20**
4/15/2026	Wednesday	-	-	-	-	-	-	-	-	-	-	7:20 a.m.	2:11 p.m.	**6.85**	**6.85**
4/16/2026	Thursday	-	6:05 p.m.	9:01 p.m.	**2.93**	3:59 p.m.	5:12 p.m.	**1.22**	-	-	-	7:26 a.m.	3:30 p.m.	**8.07**	**12.22**
4/17/2026	Friday	-	4:00 p.m.	9:03 p.m.	**5.05**	-	-	-	-	-	-	7:28 a.m.	3:33 p.m.	**8.08**	**13.13**
4/18/2026	Saturday	-	4:53 p.m.	11:11 p.m.	**6.30**	-	-	-	-	-	-	-	-	-	**6.30**
4/19/2026	Sunday	-	8:53 a.m.	9:16 p.m.	**12.38**	-	-	-	-	-	-	-	-	-	**12.38**
4/20/2026	Monday	-	5:55 p.m.	8:30 p.m.	**2.58**	3:58 p.m.	5:07 p.m.	**1.15**	-	-	-	7:22 a.m.	3:32 p.m.	**8.17**	**11.90**
4/21/2026	Tuesday	-	6:07 p.m.	8:14 p.m.	**2.12**	3:56 p.m.	5:05 p.m.	**1.15**	-	-	-	7:35 a.m.	3:37 p.m.	**8.03**	**11.30**
4/22/2026	Wednesday	-	-	-	-	-	-	-	-	-	-	7:30 a.m.	2:14 p.m.	**6.73**	**6.73**
4/23/2026	Thursday	-	4:10 p.m.	8:15 p.m.	**4.08**	-	-	-	-	-	-	7:22 a.m.	11:41 a.m.	**4.32**	**8.40**
4/24/2026	Friday	-	5:07 p.m.	10:39 p.m.	**5.53**	-	-	-	-	-	-	Absent			**5.53**

STANTON COUNTY SID 1

Exhibit A

Charline Sparks Timesheet Information

January 1, 2026, through July 31, 2026

Date	Day	District	DHHS Provider Claims Recipient #1			DHHS Provider Claims Recipient #2			DHHS Provider Claims Recipient #3			NPS Timesheet Info			Total Hours for Day
		Hours	Start Time	End Time	Total Hours	Start Time	End Time	Total Hours	Start Time	End Time	Total Hours	Time In	Time Out	Total Hours	
4/25/2026	Saturday	-	2:03 p.m.	8:02 p.m.	**5.98**	8:00 a.m.	10:03 a.m.	**2.05**	-	-	-	-	-	-	**8.03**
4/26/2026	Sunday	-	6:13 a.m.	6:14 p.m.	**12.02**	-	-	-	-	-	-	-	-	-	**12.02**
4/27/2026	Monday	-	6:18 p.m.	8:08 p.m.	**1.83**	3:56 p.m.	5:02 p.m.	**1.10**	-	-	-	7:25 a.m.	3:31 p.m.	**8.10**	**11.03**
4/28/2026	Tuesday	-	6:11 p.m.	8:12 p.m.	**2.02**	4:04 p.m.	5:03 p.m.	**0.98**	-	-	-	7:22 a.m.	3:36 p.m.	**8.23**	**11.23**
4/29/2026	Wednesday	-	-	-	-	-	-	-	-	-	-	7:26 a.m.	2:24 p.m.	**6.97**	**6.97**
4/30/2026	Thursday	-	6:10 p.m.	9:10 p.m.	**3.00**	4:07 p.m.	5:09 p.m.	**1.03**	-	-	-	7:26 a.m.	3:34 p.m.	**8.13**	**12.16**
5/1/2026	Friday	-	3:55 p.m.	9:00 p.m.	**5.08**	-	-	-	-	-	-	7:33 a.m.	3:31 p.m.	**7.97**	**13.05**
5/2/2026	Saturday	-	4:12 p.m.	11:59 p.m.	**7.78**	-	-	-	-	-	-	-	-	-	**7.78**
5/3/2026	Sunday	-	12:00 a.m. 8:58 a.m.	12:50 a.m. 9:14 p.m.	**13.10**	-	-	-	-	-	-	-	-	-	**13.10**
5/4/2026	Monday	-	6:03 p.m.	7:55 p.m.	**1.87**	-	-	-	-	-	-	7:30 a.m.	3:30 p.m.	**8.00**	**9.87**
5/5/2026	Tuesday	-	5:58 p.m.	9:32 p.m.	**3.57**	4:20 p.m.	5:23 p.m.	**1.05**	-	-	-	7:27 a.m.	3:33 p.m.	**8.10**	**12.72**
5/6/2026	Wednesday	-	-	-	-	-	-	-	-	-	-	7:31 a.m.	2:41 p.m.	**7.17**	**7.17**
5/7/2026	Thursday	-	6:54 p.m.	8:46 p.m.	**1.87**	-	-	-	-	-	-	7:34 a.m.	3:35 p.m.	**8.02**	**9.89**
5/8/2026	Friday	-	4:09 p.m.	9:05 p.m.	**4.93**	-	-	-	-	-	-	Absent			**4.93**
5/9/2026	Saturday	-	3:28 p.m.	10:57 p.m.	**7.48**	8:01 a.m.	10:03 a.m.	**2.03**	-	-	-	-	-	-	**9.51**
5/10/2026	Sunday	-	8:58 a.m.	9:03 p.m.	**12.08**	-	-	-	-	-	-	-	-	-	**12.08**
5/11/2026	Monday	-	6:09 p.m.	8:02 p.m.	**1.88**	-	-	-	-	-	-	7:27 a.m. 11:52 a.m.	11:06 a.m. 3:45 p.m.	**7.53**	**9.41**
5/12/2026	Tuesday	-	6:10 p.m.	9:17 p.m.	**3.12**	3:58 p.m.	5:34 p.m.	**1.60**	-	-	-	7:27 a.m.	3:42 p.m.	**8.25**	**12.97**
5/13/2026	Wednesday	-	-	-	-	-	-	-	-	-	-	7:25 a.m.	4:45 p.m.	**9.33**	**9.33**
5/14/2026	Thursday	-	6:06 p.m.	9:11 p.m.	**3.08**	3:55 p.m.	5:35 p.m.	**1.67**	-	-	-	7:32 a.m.	3:32 p.m.	**8.00**	**12.75**
5/15/2026	Friday	-	4:18 p.m.	9:13 p.m.	**4.92**	-	-	-	-	-	-	Absent			**4.92**
5/16/2026	Saturday	-	6:50 p.m.	11:12 p.m.	**4.37**	-	-	-	-	-	-	-	-	-	**4.37**
5/17/2026	Sunday	-	10:58 a.m.	10:00 p.m.	**11.03**	-	-	-	-	-	-	-	-	-	**11.03**
5/18/2026	Monday	**1.00**	6:05 p.m.	8:00 p.m.	**1.92**	3:58 p.m.	5:02 p.m.	**1.07**	-	-	-	7:31 a.m.	3:42 p.m.	**8.18**	**12.17**
5/19/2026	Tuesday	**2.50**	6:02 p.m.	8:12 p.m.	**2.17**	4:00 p.m.	5:07 p.m.	**1.12**	-	-	-	Absent - Sick Paid			**5.79**
5/20/2026	Wednesday	**1.00**	-	-	-	-	-	-	-	-	-	7:30 a.m.	11:30 a.m.	**4.00**	**5.00**
5/21/2026	Thursday	**1.00**	6:00 p.m.	9:03 p.m.	**3.05**	-	-	-	-	-	-	Absent			**4.05**
5/22/2026	Friday	**2.00**	4:07 p.m.	9:05 p.m.	**4.97**	-	-	-	-	-	-	Absent			**6.97**
5/23/2026	Saturday	-	3:53 p.m.	11:27 p.m.	**7.57**	7:59 a.m.	10:01 a.m.	**2.03**	-	-	-	-	-	-	**9.60**
5/24/2026	Sunday	-	8:53 a.m.	9:01 p.m.	**12.13**	-	-	-	-	-	-	-	-	-	**12.13**
5/25/2026	Monday	**8.00**	-	-	-	-	-	-	-	-	-	-	-	-	**8.00**
5/26/2026	Tuesday	**5.00**	6:08 p.m.	10:09 p.m.	**4.02**	3:59 p.m.	5:00 p.m.	**1.02**	-	-	-	-	-	-	**10.04**
5/27/2026	Wednesday	**8.00**	-	-	-	-	-	-	-	-	-	-	-	-	**8.00**
5/28/2026	Thursday	**8.00**	5:59 p.m.	9:00 p.m.	**3.02**	3:54 p.m.	5:00 p.m.	**1.10**	-	-	-	-	-	-	**12.12**
5/29/2026	Friday	**8.00**	4:01 p.m.	9:02 p.m.	**5.02**	12:55 p.m.	3:00 p.m.	**2.08**	-	-	-	-	-	-	**15.10**
5/30/2026	Saturday	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/31/2026	Sunday	-	8:58 a.m.	9:02 p.m.	**12.07**	-	-	-	-	-	-	-	-	-	**12.07**

STANTON COUNTY SID 1

Exhibit A

Charline Sparks Timesheet Information

January 1, 2026, through July 31, 2026

Date	Day	District	DHHS Provider Claims Recipient #1			DHHS Provider Claims Recipient #2			DHHS Provider Claims Recipient #3			NPS Timesheet Info			Total Hours for Day
		Hours	Start Time	End Time	Total Hours	Start Time	End Time	Total Hours	Start Time	End Time	Total Hours	Time In	Time Out	Total Hours	
6/1/2026	Monday	**8.00**	6:04 p.m.	8:31 p.m.	**2.45**	3:33 p.m.	5:37 p.m.	**2.07**	-	-	-	-	-	-	**12.52**
6/2/2026	Tuesday	**8.00**	6:05 p.m.	8:18 p.m.	**2.22**	4:14 p.m.	5:11 p.m.	**0.95**	-	-	-	-	-	-	**11.17**
6/3/2026	Wednesday	**8.00**	-	-	-	-	-	-	-	-	-	-	-	-	**8.00**
6/4/2026	Thursday	**8.00**	6:11 p.m.	9:09 p.m.	**2.97**	3:35 p.m.	5:52 p.m.	**2.28**	-	-	-	-	-	-	**13.25**
6/5/2026	Friday	**9.00**	-	-	-	-	-	-	-	-	-	-	-	-	**9.00**
6/6/2026	Saturday	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6/7/2026	Sunday	-	11:07 a.m.	11:02 p.m.	**11.92**	-	-	-	-	-	-	-	-	-	**11.92**
6/8/2026	Monday	**4.00**	6:12 p.m.	8:02 p.m.	**1.83**	4:00 p.m.	5:03 p.m.	**1.05**	-	-	-	-	-	-	**6.88**
6/9/2026	Tuesday	**8.00**	6:29 p.m.	8:34 p.m.	**2.08**	4:00 p.m.	5:00 p.m.	**1.00**	-	-	-	-	-	-	**11.08**
6/10/2026	Wednesday	**8.00**	-	-	-	-	-	-	-	-	-	-	-	-	**8.00**
6/11/2026	Thursday	**8.00**	5:57 p.m.	9:28 p.m.	**3.52**	3:02 p.m.	4:00 p.m.	**0.97**	-	-	-	-	-	-	**12.49**
6/12/2026	Friday	**8.00**	5:15 p.m.	9:58 p.m.	**4.72**	-	-	-	-	-	-	-	-	-	**12.72**
6/13/2026	Saturday	**2.00**	4:05 p.m.	10:38 p.m.	**6.55**	-	-	-	-	-	-	-	-	-	**8.55**
6/14/2026	Sunday	**1.00**	8:54 a.m.	9:08 p.m.	**12.23**	-	-	-	-	-	-	-	-	-	**13.23**
6/15/2026	Monday	**9.00**	8:14 p.m.	10:10 p.m.	**1.93**	4:01 p.m.	5:31 p.m.	**1.50**	-	-	-	-	-	-	**12.43**
6/16/2026	Tuesday	**8.00**	6:03 p.m.	8:10 p.m.	**2.12**	3:59 p.m.	5:30 p.m.	**1.52**	-	-	-	-	-	-	**11.64**
6/17/2026	Wednesday	**8.00**	7:33 a.m.	10:03 a.m.	**2.50**	-	-	-	-	-	-	-	-	-	**10.50**
6/18/2026	Thursday	**6.00**	-	-	-	-	-	-	-	-	-	-	-	-	**6.00**
6/19/2026	Friday	**6.00**	4:01 p.m.	9:21 p.m.	**5.33**	-	-	-	-	-	-	-	-	-	**11.33**
6/20/2026	Saturday	**2.00**	2:00 p.m.	8:08 p.m.	**6.13**	8:00 a.m.	10:02 a.m.	**2.03**	-	-	-	-	-	-	**10.16**
6/21/2026	Sunday	**1.00**	8:01 a.m.	10:16 p.m.	**14.25**	-	-	-	-	-	-	-	-	-	**15.25**
6/22/2026	Monday	**8.00**	6:08 p.m.	8:08 p.m.	**2.00**	4:02 p.m.	5:06 p.m.	**1.07**	-	-	-	-	-	-	**11.07**
6/23/2026	Tuesday	**8.00**	6:05 p.m.	8:01 p.m.	**1.93**	3:57 p.m.	5:01 p.m.	**1.07**	-	-	-	-	-	-	**11.00**
6/24/2026	Wednesday	**8.00**	7:04 a.m.	10:04 a.m.	**3.00**	-	-	-	-	-	-	-	-	-	**11.00**
6/25/2026	Thursday	**8.00**	5:05 p.m.	9:22 p.m.	**4.28**	3:35 p.m.	4:42 p.m.	**1.12**	-	-	-	-	-	-	**13.40**
6/26/2026	Friday	**8.00**	6:03 p.m.	11:52 p.m.	**5.82**	-	-	-	-	-	-	-	-	-	**13.82**
6/27/2026	Saturday	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6/28/2026	Sunday	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6/29/2026	Monday	**8.00**	6:56 p.m.	9:07 p.m.	**2.18**	-	-	-	-	-	-	-	-	-	**10.18**
6/30/2026	Tuesday	**8.00**	6:12 p.m.	8:15 p.m.	**2.05**	3:34 p.m.	5:39 p.m.	**2.08**	-	-	-	-	-	-	**12.13**
7/1/2026	Wednesday	**8.00**	-	-	-	-	-	-	-	-	-	-	-	-	**8.00**
7/2/2026	Thursday	**8.00**	6:13 p.m.	9:24 p.m.	**3.18**	3:53 p.m.	5:04 p.m.	**1.18**	-	-	-	-	-	-	**12.36**
7/3/2026	Friday	**8.00**	4:02 p.m.	11:01 p.m.	**6.98**	2:30 p.m.	3:34 p.m.	**1.07**	-	-	-	-	-	-	**16.05**
7/4/2026	Saturday	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7/5/2026	Sunday	-	8:28 a.m.	8:38 p.m.	**12.17**	-	-	-	-	-	-	-	-	-	**12.17**
7/6/2026	Monday	**8.00**	8:00 a.m.	8:10 p.m.	**12.17**	-	-	-	-	-	-	-	-	-	**20.17**
7/7/2026	Tuesday	**8.00**	6:04 p.m.	8:01 p.m.	**1.95**	3:59 p.m.	5:32 p.m.	**1.55**	-	-	-	-	-	-	**11.50**
7/8/2026	Wednesday	**8.00**	-	-	-	-	-	-	-	-	-	-	-	-	**8.00**
7/9/2026	Thursday	**8.00**	5:06 p.m.	9:35 p.m.	**4.48**	3:03 p.m.	4:35 p.m.	**1.53**	-	-	-	-	-	-	**14.01**

STANTON COUNTY SID 1

Exhibit A

Charline Sparks Timesheet Information

January 1, 2026, through July 31, 2026

Date	Day	District	DHHS Provider Claims Recipient #1			DHHS Provider Claims Recipient #2			DHHS Provider Claims Recipient #3			NPS Timesheet Info			Total Hours for Day
		Hours	Start Time	End Time	Total Hours	Start Time	End Time	Total Hours	Start Time	End Time	Total Hours	Time In	Time Out	Total Hours	
7/10/2026	Friday	**8.00**	4:03 p.m.	4:30 p.m.	**0.45**	-	-	-	-	-	-	-	-	-	**8.45**
7/11/2026	Saturday	-	4:23 p.m.	11:18 p.m.	**6.92**	-	-	-	-	-	-	-	-	-	**6.92**
7/12/2026	Sunday	-	8:54 a.m.	9:06 p.m.	**12.20**	-	-	-	-	-	-	-	-	-	**12.20**
7/13/2026	Monday	**8.00**	6:30 p.m.	8:42 p.m.	**2.20**	4:33 p.m.	5:31 p.m.	**0.97**	-	-	-	-	-	-	**11.17**
7/14/2026	Tuesday	**8.00**	5:58 p.m.	7:58 p.m.	**2.00**	4:00 p.m.	5:30 p.m.	**1.50**	-	-	-	-	-	-	**11.50**
7/15/2026	Wednesday	**8.00**	-	-	-	-	-	-	-	-	-	-	-	-	**8.00**
7/16/2026	Thursday	**8.00**	6:14 p.m.	8:59 p.m.	**2.75**	3:14 p.m.	5:44 p.m.	**2.50**	-	-	-	-	-	-	**13.25**
7/17/2026	Friday	**8.00**	4:16 p.m.	9:10 p.m.	**4.90**	-	-	-	-	-	-	-	-	-	**12.90**
7/18/2026	Saturday	-	2:03 p.m.	7:58 p.m.	**5.92**	-	-	-	-	-	-	-	-	-	**5.92**
7/19/2026	Sunday	-	8:55 a.m.	9:02 p.m.	**12.12**	-	-	-	-	-	-	-	-	-	**12.12**
7/20/2026	Monday	**8.00**	7:34 p.m.	9:51 p.m.	**2.28**	-	-	-	-	-	-	-	-	-	**10.28**
7/21/2026	Tuesday	**6.00**	6:59 p.m.	9:01 p.m.	**2.03**	-	-	-	-	-	-	-	-	-	**8.03**
7/22/2026	Wednesday	**8.00**	-	-	-	5:30 p.m.	7:06 p.m.	**1.60**	-	-	-	-	-	-	**9.60**
7/23/2026	Thursday	**8.00**	4:30 p.m.	9:03 p.m.	**4.55**	-	-	-	-	-	-	-	-	-	**12.55**
7/24/2026	Friday	**8.00**	3:57 p.m.	8:56 p.m.	**4.98**	-	-	-	-	-	-	-	-	-	**12.98**
7/25/2026	Saturday	-	2:00 p.m.	5:02 p.m.	**3.03**	-	-	-	-	-	-	-	-	-	**3.03**
7/26/2026	Sunday	-	8:59 a.m.	10:06 p.m.	**13.12**	-	-	-	-	-	-	-	-	-	**13.12**
7/27/2026	Monday	**8.00**	6:02 p.m.	8:25 p.m.	**2.38**	4:00 p.m.	4:57 p.m.	**0.95**	-	-	-	-	-	-	**11.33**
7/28/2026	Tuesday	**8.00**	6:00 p.m.	8:02 p.m.	**2.03**	4:03 p.m.	15:02 p.m.	**0.98**	-	-	-	-	-	-	**11.01**
7/29/2026	Wednesday	**8.00**	-	-	-	-	-	-	-	-	-	-	-	-	**8.00**
7/30/2026	Thursday	**8.00**	6:23 p.m.	9:33 p.m.	**3.17**	2:59 p.m.	4:03 p.m.	**1.07**	-	-	-	-	-	-	**12.24**
7/31/2026	Friday	**6.00**	-	-	-	-	-	-	-	-	-	-	-	-	**6.00**
Totals		**400.50**			**842.50**			**109.82**			**25.50**			**615.99**	**1,994.31**