



Dave Yost • Auditor of State



**SAINT JOSEPH HOME OF CINCINNATI  
HAMILTON COUNTY**

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# Dave Yost • Auditor of State

## Independent Auditor's Report on Applying Agreed-Upon Procedures

Chris Carson, Bureau Chief  
Bureau of Audit Performance  
Ohio Department of Medicaid  
50 W. Town St., 5th Floor  
Columbus, OH 43215

Dear Mr. Carson:

As required by Ohio Rev. Code § 5111.27 and Ohio Admin. Code § 5101:3-3-20 the Auditor of State's Office (AOS) performed the procedures enumerated below to which the Ohio Department of Medicaid (ODM) agreed. These procedures are designed to assist you in evaluating whether Saint Joseph Home of Cincinnati (hereafter referred to as the Provider) prepared its JFS 02524 ICF-MR Medicaid Cost Report for the period January 1, 2011 through December 31, 2011 in accordance with the Medicaid cost report instructions and the Appendix to Ohio Admin. Code § 5101:3-3-71.1 (cost report instructions) and to assist you in evaluating whether reported transactions complied with CMS Publication 15-1 (Provider Reimbursement Manual), and other compliance requirements described in the procedures below. Note that all rules and code sections relied upon in this report were those in effect during the audit period and may be different from those currently in effect. The Provider's management is responsible for preparing these reports. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of ODM. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

### **Occupancy and Usage**

1. ODM requested that we report variances if the Provider's inpatient days were greater than those reported on *Schedule A-1, Summary of Inpatient Days*.

We compared the Provider's inpatient days on the Daily Census Summary Reports for the number of patient days for Medicaid and non-Medicaid patients to those reported on *Schedule A-1, Summary of Inpatient Days*. We also footed the reports for accuracy.

We found no variances where inpatient days were greater than reported.

2. ODM requested that we report variances if total Medicaid inpatient days and total inpatient days were greater than those reported on *Schedule A-1, Summary of Inpatient Days* for one month.

We compared the Medicaid inpatient days and total inpatient days reported on *Schedule A-1, Summary of Inpatient Days* for December 2011 with the total of all Daily Census reports for Medicaid inpatient days and total inpatient days. We also footed the reports for accuracy.

We found no variances where inpatient days were greater than reported for the month.

3. ODM requested that we report variances to *Schedule A-1, Summary of Inpatient Days* if total inpatient days were greater than those reported for one month.

We haphazardly selected five individual's resident medical records and compared the total days the resident was in the Provider's care for December 2011 with the total inpatient days reported on the Daily Census reports and *Schedule A-1, Summary of Inpatient Days*.

For the selected individuals we also determined if the Provider included any waiver respite days as Medicaid or Medicare days and if bed hold days in excess of 30 in a calendar year received the proper authorization on form JFS 09402 in accordance with Ohio Admin. Code § 5101:3-3-16.8.

We found no variances where inpatient days were greater than reported for the month and no misclassified waiver respite days or unauthorized bed hold days.

4. ODM requested that we report variances if the Provider had reimbursed Medicaid days in excess of total Medicaid days reported on *Schedule A-1, Summary of Inpatient Days*.

We compared the number of reimbursed Medicaid days per the Medicaid Information Technology System (MITS) with the total Medicaid days reported on *Schedule A-1, Summary of Inpatient Days*.

We found that total Medicaid days reported exceeded Medicaid reimbursed days per MITS.

#### **Medicaid Paid Claims**

1. ODM requested that we select paid claims for three Provider residents in one month and report any variances if the claims did not meet the applicable documentation requirements.

We selected all paid claims for three Provider residents for the Month of December 2011 from the Medicaid Information Technology System (MITS) and compared the reimbursed Medicaid days to the days documented per the resident's medical records. We determined if the Provider's documentation met the general requirements of CMS Publication 15-1, Chapter 23, and Ohio Admin. Code § 5101:3-3-20 and if the days billed met the specific requirements of Ohio Admin. Code § 5101:3-3-16.8(C) to (E) as an occupied or bed hold day and Ohio Admin. Code § 5101:3-3-39 for the payment adjustment requirements for resident's discharge, admittance to hospital, death or election to receive hospice care.

We found no instances of non-compliance with these documentation requirements.

#### **Non-Payroll Expenses**

1. ODM requested that we compare the Provider's non-payroll expenses to the amounts reported on *Schedule B-1, Other Protected Costs, Schedule B-2, Direct Care Cost Center, and Schedule C, Indirect Cost Care Center*, and report reclassifications between schedules and adjustments resulting in decreased costs exceeding five percent of non-payroll expenses on any Schedule.

We compared all non-payroll expenses reported on *Schedule B-1, Other Protected Costs, Schedule B-2, Direct Care Cost Center, and Schedule C, Indirect Cost Care Center* to the Provider's General Ledger report to identify variances exceeding five percent of non-payroll expenses on any Schedule.

We found no differences exceeding five percent on any one schedule.

2. ODM requested that we select a sample of 20 non-payroll expenses reported on *Schedule B-1, Other Protected Costs, Schedule B-2, Direct Care Cost Center, Schedule C, Indirect Cost Center and Exhibit 3, Home Office Trial Balance* and report expenses exceeding \$500 which lacked supporting documentation, or were not properly allocated or were unallowable.

We haphazardly selected 20 non-payroll expenses in total from non-payroll accounts on *Schedule B-1, Other Protected Costs, Schedule B-2, Direct Care Cost Center, Schedule C, Indirect Cost Center and Exhibit 3, Home Office Trial Balance*. We reviewed these expenses to determine if they had supporting documentation, were properly allocated and classified and were allowable expenses per the cost report instructions, Ohio Admin. Code § 5101:3, CMS Publication 15-1.

We found variances exceeding \$500 and reported the adjustments in Appendix A.

3. ODM requested that we review the allocation methodology used in the Provider's Home Office Trial Balance allocating costs on *Schedule B-1, Other Protected Costs, Schedule B-2, Direct Care Cost Center and Schedule C, Indirect Cost Care Center* and equity on *Schedule E-1, Return on Equity Capital of Proprietary Providers* and determine if it was reasonable, allowable, related to residential care, and properly classified in accordance with Ohio Admin. Code § 5101:3, CMS Publication 15-1, Section 2150 and the cost report instructions, and report any reclassifications between schedules and adjustments resulting in decreased Home Office Costs on any Schedule.

We did not perform this procedure as the Provider operates only one ICF facility and did not report Home Office costs on *Schedule B-1, Other Protected Costs, Schedule B-2, Direct Care Cost Center, Schedule C, Indirect Cost Care Center and Schedule E-1, Return on Equity Capital of Proprietary Providers* of the cost report.

4. ODM requested that we scan the Provider's non-payroll expenses reported on *Schedule B-1, Other Protected Costs, Schedule B-2, Direct Care Cost Center, Schedule C, Indirect Cost Center* for non-federal reimbursable costs or costs not properly classified exceeding \$500 or contractor costs over \$10,000 that should have been reported on Schedule C-3, Costs of Services from Related Parties.

We scanned the Provider's General Ledger reports for non-payroll expenses exceeding \$500 reported on *Schedule B-1, Other Protected Costs, Schedule B-2, Direct Care Cost Center, Schedule C, Indirect Cost Center* to determine whether these costs are non-federal reimbursable costs or costs not classified in accordance with Ohio Admin. Code § 5101:3, CMS Publication 15-1, or the cost report instructions. We also scanned for any contractors which would require reporting on Schedule C-3, Costs of Services from Related Parties.

We found differences as reported in Appendix A (2011) for misclassified and unallowable costs. We found no contracts which should be reported on Schedule C-3.

**Recommendation:**

We noted the Provider reported non-payroll expenses net of adjustments which are inconsistent with the cost report instructions. For example, Housekeeping costs on Schedule C, Indirect Care Cost Center are reported at net after adjustments for respite housekeeping without also reporting the adjustments in Column 4, Adjustments. We recommend the Provider report non-payroll expenses at gross in columns 1 and 2 and report all adjustments in column 4 as required by the cost report instructions which states, "Column 4: Report any increases or decreases from each line item. Any entries in this column which are not from Attachment 2 should be fully explained in accordance with the instructions on Attachment 3."

5. ODM requested that we compare the 2011 non-payroll costs reported on *Schedule B-1, Other Protected Costs, Schedule B-2, Direct Care Cost Center, Schedule C, Indirect Cost Care Center* by chart of account code to non-payroll costs reported by chart of account code in 2010 and obtain the Provider's explanation for non-payroll variances that increased by more than five percent and \$500 from the prior year's Schedules and report adjustments exceeding \$500 and five percent of non-payroll costs on any Schedule.

We compared the 2011 non-payroll costs reported on *Schedule B-1, Other Protected Costs, Schedule B-2, Direct Care Cost Center, Schedule C, Indirect Cost Care Center* by chart of account code to non-payroll costs reported by chart of account code in prior year and obtained the Provider's explanation for five non-payroll variances.

We obtained the Provider's explanation that the increase in Consulting and Management Fees, Travel and Entertainment, Legal Services and Help Wanted/Informational Advertising on Schedule C, Indirect Care Cost Center were related to increases in information technology consulting, gas prices and number of outings for residents, legal fees due to employee terminations, and a new brand and logo launch.

We found no adjustments exceeding \$500 and 5% of non-payroll costs on any Schedule. However, we noted adjustments for unallowable Help Wanted/Informational Advertising costs as part of testing under Non-Payroll Expenses, Procedure 4.

### **Property**

1. ODM requested we compare the Provider's procedures regarding capitalization of fixed assets used for preparing *Schedule D, Capital Cost Center, Schedule D-1, Analysis of Property, Plant and Equipment, and Schedule D-2, Capital Additions/Deletions* with the Cost Report instructions and CMS Publication 15-1 and report any variances.

We compared the Provider's procedures regarding capitalization of fixed assets used for preparing *Schedule D, Capital Cost Center, Schedule D-1, Analysis of Property, Plant and Equipment, and Schedule D-2, Capital Additions/Deletions* with the Cost Report Instructions and CMS Publication 15-1.

We noted one inconsistency between the Provider's capitalization policy and the guidelines in that the Provider does not determine a salvage value when calculating depreciation as required by CMS Publication 15-1, 104.19, which states, "virtually all assets have a salvage value substantial enough to be included in calculating depreciation, and only in the rare instance is salvage value so negligible that it may be ignored."

### **Recommendation:**

We recommend the Provider calculate a salvage value equal to 10% of historical cost when determining the initial net book value to be depreciated for each new capital asset purchase. See Procedure 3 for corresponding adjustments.

2. ODM requested that we compare capital assets and corresponding depreciation listed on *Schedule D, Capital Cost Center, Schedule D-1, Analysis of Property, Plant and Equipment, and Schedule D-2, Capital Additions/Deletions* to the Provider's Depreciation Schedule and Book Asset Detail report and report differences exceeding \$500.

We compared capital assets and corresponding depreciation listed on *Schedule D, Capital Cost Center, Schedule D-1, Analysis of Property, Plant and Equipment, and Schedule D-2, Capital Additions/Deletions* to the Provider's Depreciation Schedule.

We found no differences exceeding \$500.

3. ODM requested that we select a total of three additions, renovations, and/or deletions reported on *Schedule D-1, Analysis of Property, Plant and Equipment, and Schedule D-2, Capital*



*Additions/Deletions* and determine if the cost basis, useful life and depreciation expense were in accordance with the Cost Report Instructions and Ohio Admin. Code § 5101:3-3-01 (BB) and report any differences.

We selected a total of three additions, renovations and deletions reported on *Schedule D-1, Analysis of Property, Plant and Equipment* and reviewed the cost basis, useful life and depreciation expense to determine whether they were in accordance with the Cost Report Instructions and 5101:3-3-01 (BB). We also reviewed the assets used in residential care to determine if they should be reclassified as the Costs of Ownership in accordance with Ohio Admin § 5101:3 and CMS Publication 15-1.

We found differences as reported in Appendix A.

4. ODM requested we review the rent and lease agreements to determine if any related party lease costs were recorded in accordance Ohio Admin. Code §§ 5101:3-3-01(BB) and 5101:3-3-84.3, and that non-related party leases meet the requirements of FASB 13 if costs were recorded in *Schedule D, Analysis of Property, Plant and Equipment* in Lease and Rent Accounts 8060 or 8065 and report any differences.

We reviewed rent and lease agreements and we found no differences.

5. ODM requested we compare the renovation costs and financing costs in the Non-extensive Renovation Letter to Schedule D-1, Analysis of Property, Plant and Equipment if costs were recorded in *Schedule E, Balance Sheet*, Account 1300, Renovations and report any differences.

We did not perform this procedure because the renovations related to Account 1300 were performed during 1990-1992 and the ICF did not receive a Non-extensive Renovation Letter. We noted the Non-extensive Renovation Letters were effective after July 1993 according to Ohio Admin. Code § 5101:3-3-84.3(B).

6. ODM requested we review the Fixed Asset/Depreciation Listing to ensure transportation expenses were reasonable, allowable and related to patient care as defined in CMS Publication 15-1. ODM also requested we review the W-2s to determine if any corporate officers and owners who exclusively used vehicles reported additional compensation or were adjusted from allowable expenses pursuant to CMS Publication 15-1, Chapter 9 if transportation costs are recorded in *Schedule D-1, Analysis of Property, Plant and Equipment* and report any differences.

We reviewed the Depreciation Schedule to ensure transportation expenses were reasonable, allowable and related to patient care as defined in CMS Publication 15-1. We also reviewed the W-2s to determine if any corporate officers and owners who exclusively used vehicles reported additional compensation or were adjusted from allowable expenses pursuant to CMS Publication 15-1, Chapter 9.

We found no differences.

## **Payroll**

1. ODM requested that we compare the Provider's payroll expenses to the amounts reported on *Schedule B-1, Other Protected Costs, Schedule B-2, Direct Care Cost Center, and Schedule C, Indirect Cost Care Center, Schedule C-1, Administrator's Compensation and Schedule C-2, Owner's Relatives Compensation* and report reclassifications between schedules and adjustments resulting in decreased costs or hours exceeding five percent on any Schedule.

We compared all salary, fringe benefits and payroll tax entries and hours worked reported on *Schedule B-1, Other Protected Costs, Schedule B-2, Direct Care Cost Center, Schedule C, Indirect Cost Care Center, Schedule C-1, Administrator's Compensation* and *Schedule C-2, Owner's Relatives Compensation* to the Provider's General Ledger report, Payroll, Taxes, Fringe Benefit and Worker's Compensation report to identify variances exceeding five percent of total payroll expenses or hours reported on any Schedule.

We found no differences exceeding five percent on any Schedule.

2. ODM requested that we select a sample of 10 employees reported on *Schedule B-1, Other Protected Costs, Schedule B-2, Direct Care Cost Center, Schedule C, Indirect Cost Center and Exhibit 3, Home Office Trial Balance* and determine if any salaries and fringe benefit expenses exceeding \$500 were not properly allocated and classified or were unallowable.

We selected 10 employees (including all Administrators and Owners) and compared the Provider's personnel reports to the Schedule in which each employee's salary and fringe benefit expenses were reported to determine if payroll costs were allowable under CMS Publication 15-1, were properly classified, allocated and allowable in accordance with in accordance with Ohio Admin. Code § 5101:3, CMS Publication 15-1, Chapter 9 and Section 2150 and the cost report instructions.

We found differences as reported in Appendix A.

3. ODM requested that we compare the 2011 payroll costs reported on *Schedule B-1, Other Protected Costs, Schedule B-2, Direct Care Cost Center, Schedule C, Indirect Cost Care Center, Schedule C-1, Administrator's Compensation* and *Schedule C-2, Owner's Relatives Compensation* by chart of account code to payroll costs reported by chart of account code in 2010 and obtain the Provider's explanation for five payroll variances that increased by more than five percent from the prior year's Schedules and report adjustments exceeding \$500 and five percent of payroll costs on any Schedule.

We compared the 2011 payroll costs reported on *Schedule B-1, Other Protected Costs, Schedule B-2, Direct Care Cost Center, Schedule C, Indirect Cost Care Center, Schedule C-1, Administrator's Compensation* and *Schedule C-2, Owner's Relatives Compensation* by chart of account code to payroll costs reported by chart of account code in 2010 and found five payroll variances that increased by more than five percent and \$500 from the prior year's Schedules.

We obtained the Provider's explanation that the increase on Schedule B-2, Director of Nursing, Registered Nurse, and Habilitation Supervisor was due to a different allocation of the director of nursing's time and additional staffing.

The Provider also explained that the increase on Schedule C, Dietary Personnel and Plant Operations and Maintenance was due to additional staffing.

Based on these explanations, we found no variances exceeding \$500 and 5% of non-payroll costs on any Schedule.

## Revenue

1. ODM requested us to compare all revenues on the Provider's Revenue Ledger with those revenues reported on *Attachment 1, Revenue Trial Balance* and report differences on *Attachment 1, Revenue Trial Balance* exceeding five percent of total revenues reported.

We compared all revenues on the Provider's Revenue Ledger and General Ledger reports with those revenues reported on *Attachment 1, Revenue Trial Balance* to determine if all revenues were reported in accordance with Ohio Admin. Code § 5101:3, CMS Publication 15-1, and the cost report instructions.

We found no differences exceeding five percent.

2. ODM requested we scan the Provider's Revenue Ledger to identify any revenue offsets/applicable credits exceeding \$500 which the Provider did not record on Attachment 2, Adjustments to Trial Balance or were not offset against expenses on Schedule B-1, Other Protected Costs, Schedule B-2, Direct Care Cost Center, Schedule C, Indirect Cost Care Center.

We scanned the Provider's Revenue Ledger report and General Ledger report for revenues which roll up to *Attachment 1, Revenue Trial Balance* and expenses on *Schedule B-1, Other Protected Costs, Schedule B-2, Direct Care Cost Center, Schedule C, Indirect Cost Care Center* to identify any revenue offsets or applicable credits which were not reported on *Attachment 2, Adjustments to Trial Balance* or Schedules B-1, B-2 or C to offset corresponding expenses in accordance with CMS Publication 15-1, Chapters 1, 6 and 8.

We did not identify any unrecorded revenue offsets or applicable credits exceeding \$500 on Attachment 2 or Schedules B-1, B-2 or C that would offset corresponding expenses.

#### **Assets, Liabilities and Owner's Equity**

ODM requested us to perform procedures 1 through 6 below if the Provider was a for-profit provider and if Schedule E-1, Return on Equity Capital of Proprietary Providers reported equity above zero.

1. ODM requested we compare Assets and Liabilities on the *Schedule E, Balance Sheet* with the Provider's trial balance report and other supporting documentation for those accounts greater than five percent of total reported assets or liabilities, and identify any unsupported, unallowable or improperly classified amount per Ohio Admin. Code § 5101:3, CMS Publication 15-1, or the cost report instructions.

We did not perform this procedure because the Provider is a non-profit provider.

2. ODM requested we determine if the Provider is on a proper accrual basis and if their accrual policies are applied consistently between periods as required by the cost report instructions and report any differences.

We did not perform this procedure because the Provider is a non-profit provider.

3. ODM requested we compare the Provider's ending account balance with beginning balance for all accounts on *Schedule E, Balance Sheet* and obtained an explanation for any account ending balance with variances exceeding 25 percent or \$100,000 of the beginning balance and report any adjustments.

We did not perform this procedure because the Provider is a non-profit provider.

4. ODM requested we compare the savings account balance on the trial balance report to *Schedule E, Balance Sheet* to determine if total cash on hand from investments/savings exceeds three months of the Provider's total annual operating expenses as reported *Schedule A-3, Summary of Costs* and is not allowable equity as Invested Funds, pursuant to CMS Pub. 15-1, Section 1218.2, and report any differences.

We did not perform this procedure because the Provider is a non-profit provider.

5. ODM requested we compare reconciling items on the bank reconciliation report/schedule with the December 2011 bank statement and trial balance report, and report any differences.

We did not perform this procedure because the Provider is a non-profit provider.

6. ODM requested we compare amounts reported on *Schedule E-1, Return on Equity Capital of Proprietary Providers* to supporting documentation to ensure net equity calculations for Capital, Due from Owners/Officers, Related Party Loans, Equity in Assets Leased from Related Parties, or Home Office Equity were in accordance with CMS Publication 15-1 and Ohio Admin. Code § 5101:3-3-01(BB), and report any differences.

We did not perform this procedure because the Provider is a non-profit provider.

We did not receive a response from officials to the exceptions noted above.

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on the Provider's Cost Report. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the managements of the Provider, the Ohio Department of Medicaid, the Department of Developmental Disabilities, and the Centers for Medicare and Medicaid Services and is not intended to be, and should not be used by anyone other than these specified parties.

Sincerely,



**Dave Yost**  
Auditor of State

November 1, 2013

cc: Michael Rench, President/CEO, Saint Joseph Home of Cincinnati  
Patricia Vonderahe, Director of Finance/CFO, Saint Joseph Home of Cincinnati  
Barbara Scull, Chair, Board Chairperson, Saint Joseph Home of Cincinnati

**Appendix A**  
**St. Joseph Home of Cincinnati**  
**2011 Medicaid Cost Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Schedule B-2 Direct Care Cost Center</b>				
6. Licensed Practical Nurse - 6125 - Salary Facility Employed (1)	\$ 475,273	\$ 10,542	\$ 485,815	To reclassify salaries that were incorrectly reported
13. Habilitation Staff - 6170 - Salary Facility Employed (1)	\$ 1,405,753	\$ 49,253	\$ 1,455,006	To reclassify salaries that were incorrectly reported
22. Active Treatment Off-site Day Programming - 6215 - Salary Facility Employed (1)	\$ 59,795	\$ (10,542)		To reclassify salaries that were incorrectly reported
		\$ (49,253)	\$ -	To reclassify salaries that were incorrectly reported
<b>Schedule C Indirect Care Cost Center</b>				
11. Enterals: Medicare Non-Billable - 7056 - Other/Contract Wages (2)	\$ 65,164	\$ (896)	\$ 64,268	To remove value of donated supplies per CMS 2102.4
19. Habilitation Supplies - 7100 - Other/Contract Wages (2)	\$ 19,965	\$ (1,085)	\$ 18,880	To remove value of donated supplies per CMS 2102.4
23. Personal Care - Supplies - 7120 - Other/Contract Wages (2)	\$ 8,712	\$ (3,967)	\$ 4,745	To remove value of donated supplies per CMS 2102.4
24. Program Supplies - 7125 - Other/Contract Wages (2)	\$ 6,317	\$ (50)	\$ 6,267	To remove value of donated supplies per CMS 2102.4
27. Other Administrative Personnel - 7210 - Salary Facility Employed (1)	\$ 536,417	\$ (6,022)		To remove fundraising portion of salaries
		\$ (343)	\$ 530,052	To remove fundraising portion of benefits
29. Office and Administrative Supplies - 7220 - Other/Contract Wages (2)	\$ 56,575	\$ (16,410)	\$ 40,165	To reclassify unallowable promotional advertising costs
36. Laundry and Linen - 7250 - Other/Contract Wages (2)	\$ 7,463	\$ (100)		To remove value of donations received
44. Help Wanted/Informational Advertising - 7290 - Other/Contract Wages (2)	\$ 42,348	\$ (22,443)	\$ 19,905	To reclassify unallowable promotional advertising costs
47. Other Indirect Care - Specify below - 7305 - Other/Contract Wages (2)	\$ 164	\$ (15)	\$ 149	To reclassify unallowable gift cost for volunteers
56. Payroll Taxes - Indirect Care - 7500 - Other/Contract Wages (2)	\$ 63,882	\$ (970)	\$ 62,912	To reclassify fundraising benefits
61. Staff Development - Indirect Care - 7535 - Other/Contract Wages (2)	\$ 12,900	\$ (2,590)	\$ 10,310	To reclassify unallowable fundraising costs
74. Promotional Advertising and Marketing - 9755 - Salary Facility Employed (1)	\$ -	\$ 6,022		To reclassify fundraising costs
		\$ 343		To reclassify fundraising benefits
		\$ 970	\$ 7,335	To reclassify fundraising benefits
74. Promotional Advertising and Marketing - 9755 - Other/Contract Wages (2)	\$ -	\$ 16,410		To reclassify unallowable promotional advertising costs
		\$ 22,443		To reclassify unallowable promotional advertising costs
		\$ 15		To reclassify unallowable gift cost for volunteers
		\$ 2,590	\$ 41,458	To reclassify unallowable fundraising costs
<b>Schedule D Capital Cost Center</b>				
3. Amortization - Leasehold Improvements - 8030 - Total (3)	\$ 187,481	\$ (28)	\$ 187,453	To correct depreciation to include salvage value
4. Depreciation - Equipment - 8040 - Total (3)	\$ 139,530	\$ (1,161)	\$ 138,369	To correct depreciation to include salvage value

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# Dave Yost • Auditor of State

**SAINT JOSEPH HOME OF CINCINNATI INTERMEDIATE CARE FACILITY  
HAMILTON COUNTY**

**CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
DECEMBER 3, 2013**