

Account Number 300.2000.100 and 300.2000.105

Procedures – Prepared a detailed analysis of account activity using accounting records and related supporting documentation obtained for 2011 through 2015.

Results - During 2011 through 2015, account number 300.2000.100 was used as a “holding account” to accumulate bonded project expenses until they were reclassified to the appropriate fixed asset or construction in progress accounts. In the earlier years of the project, expenses were initially charged to a nursing home budget line item in the General Fund and then reclassified to account number 300.2000.100, followed by another reclassification, typically at year end, to capitalize the costs. As the activity charged to account number 300.2000.100 does not completely reflect all project expenses, the detailed analysis provided in item number 1 of this report should be used instead.

Account number 300.2000.100 activity report from ACS:

UNEXP BAL-BUILDING PROJECT		01/01/2009 - 12/31/2015								
SRT LEVEL30 DESC	FLD SOURCE JE ID	FLD DIRECTO RY CODE	FLD VEN CUS EXPL	FLD TRX DATE	FLD REF CHECK RECP	FLD INVOICE	FLD AMOUNT	FLD STATUS DATE	FLD AUTHOR	FLD CLEARER
UNEXP BAL-BUILDING PROJECT	J-033111-734		MARCH JOURNAL ENTRIES	033111			2,682,818.37	070711	HONSY	000000
UNEXP BAL-BUILDING PROJECT	J-063011-779		JUNE MTHLY JOURNAL ENTRY	063011			4,313,145.74	081011	HONSY	000000
UNEXP BAL-BUILDING PROJECT	J-093011-832		MONTHLY ENTRIES-SEPT	093011			1,493,592.86	101711	HONSY	000000
UNEXP BAL-BUILDING PROJECT	J-123111-931		NURSING HOME SALARY ADJ	123111			13,487.81	021012	FLOWERS	000000
UNEXP BAL-BUILDING PROJECT	A-123111-243		AUDIT ENTRY-MVC	123111			(40,450,337.70)	030813	HONSY	000000
UNEXP BAL-BUILDING PROJECT	J-123111-898		MONTHLY J/E'S - DEC	123111			1,465,983.96	012712	HONSY	000000
UNEXP BAL-BUILDING PROJECT	M-011312-477	3627	BONNETTE, PAGE & STONE C	011312	31740	01132012	25,000.00	010114	HONSY	013112
UNEXP BAL-BUILDING PROJECT	J-033112-025		MONTHLY JOURNAL E'S-MAR	033112			56,023.47	070512	HONSY	000000
UNEXP BAL-BUILDING PROJECT	J-063012-040		MONTHLY JOURNAL E'S-JUNE	063012			213,641.35	081612	HONSY	000000
UNEXP BAL-BUILDING PROJECT	J-113012-166		ADJ MVC CONST OCT+NOV	113012			(192,265.00)	120612	HONSY	000000
UNEXP BAL-BUILDING PROJECT	A-123112-602		AUDIT ADJ ENTRIES 2012	123112			(245,156.39)	031414	HONSY	000000
UNEXP BAL-BUILDING PROJECT	D-031414-600	4962	CONTROL TECHNOLOGIES, IN	031414	38487	77854	624.00	041414	HONSY	033114
UNEXP BAL-BUILDING PROJECT	D-092614-777	5273	EXCEL CONSTRUCTION MANAG	092614	40054	APPL 1-9-22-14	73,829.25	100914	HONSY	103114
UNEXP BAL-BUILDING PROJECT	D-101714-785	5273	EXCEL CONSTRUCTION MANAG	101714	40227	#2-10/15/14	177,987.25	110614	HONSY	103114
UNEXP BAL-BUILDING PROJECT	D-112114-840	5273	EXCEL CONSTRUCTION MANAG	112114	40523	11/12/14	123,709.50	120914	CHERYL	123114
UNEXP BAL-BUILDING PROJECT	D-011615-872	5273	EXCEL CONSTRUCTION MANAG	011615	41015	12-31-14	112,257.25	021215	HONSY	013015
UNEXP BAL-BUILDING PROJECT	D-073115-079	5273	EXCEL CONSTRUCTION MANAG	073115	42509	REQUEST # 5	25,671.75	082515	CHERYL	083115

Account number 300.2000.105 had no activity during 2011 through 2015.