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Autism Center of Nebraska, Inc.
Special Evaluation Summary
June 2007 through December 2007

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Issued on June 18, 2008

Autism Center of Nebraska, Inc.
Special Evaluation Summary

Background

On October 5, 2007, the Nebraska Department of Health and Human Services (DHHS) contacted the Auditor of Public Accounts (APA) to refer issues regarding potential inaccurate billing practices by the Autism Center of Nebraska, Inc. (Autism Center).

Autism Center

Located in Omaha, Nebraska, the Autism Center is a DHHS certified provider for developmental disability services. A nonprofit organization that serves people with autism and pervasive developmental disorders, the Autism Center also provides support to the autistic community and its families. Per the Autism Center's website (http://autismcenterofnebraska.org), the facility was founded in March 2006 by parents with an autistic daughter. The Articles of Incorporation for the Autism Center were filed with the Nebraska Secretary of State on February 16, 2006, for the purpose of creating a non-profit corporation. The initial incorporators and Board of Directors were Randall and Rhonda Bojanski.

According to the Autism Center's website: "The mission of the Autism Center of Nebraska is fourfold in that its purpose is (1) to support individuals and families affected by autism; (2) to increase the social and living skills of autistic children and young adults towards independence; (3) to enable autistic individuals to avoid institutionalization and remain at home with their families as long as appropriate; and (4) to provide residential settings where autistic individuals can continue to increase their independence and become valued members of their community. It is our vision that autistic children and adults will be so valued as members of the community that resources will be made available to provide integrated, personalized supports that will enable each person to have as much freedom and control of their lives as possible." Services provided by the Autism Center are:

- Habilitation
- Day Services
- Vocational Services
- Residential Services
- Transportation
- Respite
- Early Intervention

Vocational Center - The Autism Center offers a pre-vocational/vocational program to provide autistic individuals life and job training skills, as well as opportunities for employment and self-sufficiency in a nurturing, structured environment. Basic job and life skills training is provided to help individuals attain the appropriate skills to obtain and keep a job. The vocation/graduate phase of the program involves specialized training related to a specific job in the program, such as management, sales, craftsmanship, pottery making, or plant care.

Residential Services - The Autism Center provides settings in the community for people with disabilities that allow them to become a part of their community. Individuals are matched to these home settings based on their individual needs and capabilities. Residential Managers and Residential Associates are teachers, friends, and companions to the individuals in the residential program. Community activities are designed to enhance learning and develop awareness. Recreational activities and field trips help to build interpersonal skills and provide exercise and opportunities for interaction within the neighborhood and community.

As of December 2007, the Autism Center was reimbursed by DHHS for serving 52 clients, 40 of whom received residential or in-home habilitation services, specialized respite care, or services provided at the Vocational Center, 7 of whom received only specialized respite care, and 5 of whom received residential habilitation services in extended family homes. Despite assertions that its clientele had increased, the Autism Center has authorization to serve 67 clients; however, they were only reimbursed for 52 clients in May 2008.

Per the Autism Center's website, the current Board of Directors (Board) are:

Name	Business	Title
Board of Directors		
Ann Bird	Munroe-Meyer Institute, UNMC	Coordinator, Center for Autism Spectrum Disorders
Randall Bojanski	Autism Center of Nebraska	CEO
Bridget Cannon-Hale	GWR Sunshine Foundation	
John Clark	Northwestern Mutual Financial Network	
Tim Kosier	Region V Services	Area Director
Richard Levine	Winn Dixie Stores, Inc.	
Richard Lowery	Autism Center of Nebraska	CFO
Joan Marcus		
David Wilson	Marks, Clare & Richards, LLC	Attorney
Ethics Committee		
Michael Brenner		MD
Chuck Greco	Focus Respiratory	Pharmacist
Bruce Mason		
Jackie Ross	Prime Home Care	RN
Patricia Sullivan	Dept. of Psychiatry-Creighton University	PhD

∗ Per the Articles of Incorporation on file with the Nebraska Secretary of State, the Autism Center Board of Directors is to consist of a maximum of three persons.

To maintain its financial records, the Autism Center uses QuickBooks, accounting software used by small businesses for financial management and bookkeeping. According to its accounting software, the Autism Center receives approximately 98% of its income from the State of Nebraska and Omaha Public Schools (OPS). The Autism Center began in 2006 as a subcontractor of Region V Services. On June 4, 2007, the Autism Center contracted to provide services directly for DHHS. The APA evaluated only information and billings for the period June 2007 through December 2007, after the Autism Center contracted with DHHS. For that period, per its own accounting software, the Autism Center's income was:

Client Services			
School Services from OPS	$	45,800	
Residential from DHHS	$	1,304,313	
In-Home from DHHS	$	67,328	
Respite from DHHS	$	6,358	
Host Home from DHHS	$	39,459	
Vocational from DHHS	$	29,877	
Total Client Services from Public Funds	$	1,493,135	97.90%

Other Revenue			
Vocational Enterprise Sales	$	29	
Contributions	$	29,847	
Fund Raising Events	$	2,203	
Total Other Revenue	$	32,079	2.10%
Total Income	$	1,525,214	

Evaluation of the financial records and information of the Autism Center revealed the original incorporators, two Board members, and at least two staff have children who receive services from the Autism Center. Additionally, the Autism Center's financial records showed a substantial amount of administrative salary expenses. See below:

Name	**Title**	**5-9-08 Bi-Weekly Salary**	**Calculated Annual Salary ***
Rene Ferdinand **	Executive Director	$ 3,846.15	$ 100,000
Richard Lowery	Chief Financial Officer (CFO)	$ 3,846.15	$ 100,000
Randall Bojanski	Chief Executive Officer (CEO)	$ 2,884.62	$ 75,000
Rhonda Bojanski	Chief Operations Officer (COO)	$ 2,884.62	$ 75,000
Leslie Bishop-Hartung	Residential Director	$ 1,923.08	$ 50,000
Scott Miller	Vocational Director	$ 1,923.08	$ 50,000
Jenina Stewart	Administrator of Corporate Finance	$ 1,615.38	$ 42,000
Bethany Johnson	In-Home Coordinator	$ 1,538.46	$ 40,000
Amy Nygaard	In-Home Coordinator	$ 1,461.54	$ 38,000
Diane Pacal	Residential Coordinator	$ 1,384.62	$ 36,000
Linda Schneider-Deines	Host Home Coordinator	$ 1,346.15	$ 35,000
Total Annual Salaries	(Management Only)		$ 641,000

* These are only salaries and do not include benefits, taxes, expense reimbursements, or other compensation.

** The Executive Director is furnished a 2006 Hyundai Azera. The Autism Center purchased the car in December 2007 for $20,989 and subsequently used it as collateral for a $16,789 loan at 8.25% interest.

On March 20, 2000, Randall and Rhonda Bojanski formed "Specialized Childrens In Home Services, Inc." (SCIHS) as an S corporation to provide therapy for autistic children. The Bojanskis subsequently created the Autism Center in February of 2006. In July 2006, the Autism Center subcontracted with Region V Services. Because SCIHS was not finally inactivated until April of 2008, it appears the Autism Center's accounting information prior to April 1, 2007, was run through SCIHS records. According to its own web site, the Autism Center obtained 501(c)(3) (non-profit) status in January 2007.

Additionally, upon inspection of DHHS accounts receivable balances, the APA noted the Bojanskis have an outstanding balance due of $1,050.54 as of June 9, 2008. That amount had once been considerably larger; however, $21,644 of the debt was discharged as a result of the Bojanskis taking Chapter 7 bankruptcy in 2005. Presently, the Bojanskis are accruing additional monthly charges and have not made a payment to DHHS since February 25, 2008.

"Host Family" Contracts
The Autism Center subcontracts with individuals to provide residential services to clients. The clients live with the subcontractors and their families, commonly referred to as "host homes" or "host families." The service contract between the Autism Center and DHHS allows for subcontracting of services and also permits the Autism Center to reduce the subcontractor reimbursement for the Autism Center's cost of administration, supervision, training, and supplies. Pursuant to the provisions of the DHHS service contract, the reduction is not to exceed 31% of the amount paid by DHHS to the Autism Center. In addition, the Autism Center is responsible for providing subcontractors the room and board and personal needs expenses received from DHHS on behalf of each client.

Nebraska Department of Health and Human Services (DHHS)
The DHHS - Division of Developmental Disabilities (DD) is charged by Nebraska State statute with carrying out the Developmental Disabilities Services Act (Neb. Rev. Stat. §§ 83-1201 to 83-1226). DD responsibilities under the Act include certification, technical assistance, regulations and payment for providers of community-based developmental disabilities services, and operation of the Beatrice State Developmental Center. A provider profiles document is produced by DD annually to assist individuals with developmental disabilities and their families in choosing providers based on the choices expressed by other individuals with similar disabilities. Only certified developmental disabilities service providers are included in that document. For 2007, the Autism Center was listed in the DHHS provider profiles.

A contract was entered into between the Autism Center and DHHS on June 4, 2007, requiring records and documentation to be maintained in sufficient detail to allow DHHS to verify units of service provided to individual consumers, as certified by the Autism Center in its monthly billing documents. In addition, the contract requires the maintenance of "all individual, fiscal and programmatic records including attendance, notations in individual records, and documents which support the provision for services for six years …."

Title 205 Nebraska Administrative Code (NAC) – Chapter 3 contains the DHHS provider rules and regulations pertaining to the administration of services for persons with developmental disabilities. **See Exhibit Z.**

DHHS uses the Nebraska Family On-line Client User System (N-FOCUS), a State software system, which maintains information regarding DHHS client case files. It includes client and payment information, case worker names, provider information, authorized service amounts, and services to be provided.

Exhibit A is a glossary of specific terms used in this report.

Non-Autism Center Direct Care Providers
Direct care providers are individual providers who receive payment directly from DHHS. The Autism Center has direct care employees who are paid for their services through the Autism Center; these same individuals are paid directly from DHHS as individual providers. In some cases, they are paid twice for client services provided concurrently. For certain clients involved, the APA examined all of the services received by the client, either from the Autism Center direct care employees or from the individual direct care providers, to determine whether the services received were consistent

with the DHHS approved hours of service. Duplicated service hours were reflected as over-billings in our calculations.

Adequate Documentation
At the outset of the APA's evaluation of the Autism Center, a request was made for any information available to support the number of units billed to DHHS. Autism Center management responded only by making copies of employee timesheets and program records. In addition, the APA obtained a complete back-up of the Autism Center's accounting data from April 1, 2007, through December 31, 2007, and used those records to verify timesheet information.

After reading a preliminary draft of this report, the Autism Center attempted to counter the APA's criticism of its billing records by claiming that additional records were available to support units billed to DHHS; however, according to Autism Center management, those records had not been made available because of failure by the APA to ask specifically for them.

The APA offered the Autism Center yet another opportunity to provide any existing documentation in support of amounts billed to DHHS. In doing so, the APA advised the Autism Center not to create or manufacture any new documentation. The APA also emphasized that the anticipated documentation – including, but not limited to, employee timesheets – must identify the specific client served and the service units billed. Despite spending an additional two days at the Autism Center in hopes of obtaining adequate documentation, the APA never received it.

Autism Center Pending Court Case
In May 2008, Robert Half International, Inc., a California-based temporary employment agency, brought a breach of contract suit against the Autism Center for $9,672. According to the complaint (Case # CI-08-13492) filed with the County Court of Douglas County, the Autism Center hired an employee of the agency but later refused to pay the agreed upon "conversion fee" for such action, as specified in the service contract between the two parties.

The APA learned of the lawsuit almost two weeks after it had been filed with the Court and notice of it should have been served on the Autism Center. Nevertheless, when asked about the nature of the pending suit, the COO initially claimed ignorance of it. Recalling the case a moment later, however, she described it vaguely as an unspecified contractual dispute of sorts.

Report Discussions
On May 7, 2008, the APA presented a draft of this special evaluation summary report to the Autism Center's management, explaining in detail its contents. The Autism Center chose not to respond to any of the report's contents during that meeting. The APA requested a formal response to the draft report be provided by May 16, 2008.

The APA received a letter from the Autism Center's legal counsel dated May 16, 2008, requesting an additional period of at least 30 days to "create a reasonable and structured plan for moving forward with a more fully reviewed analysis of the facts and records at issue." On May 20, 2008, representatives from the Autism Center and their legal counsel met with APA staff and DHHS representatives to discuss the draft report. Again, the Autism Center representatives asked for more time to respond and meet with their Board.

Representatives from the APA and DHHS legal counsel then attended the May 22, 2008, Autism Center Board of Directors' meeting to present the draft report to the Board members. During the ensuing discussion, former DHHS developmental disability administrator Rene Ferdinand, now serving as the Executive Director of the Autism Center, argued that current rules and regulations are outdated and virtually inoperative. Despite the fact that properly promulgated rules and regulations of a State administrative agency have the effect of statutory law, Mr. Ferdinand stated unequivocally that the Autism Center chooses to pay them little heed. The APA chose to give the Autism Center one last opportunity to provide adequate documentation to support the amounts billed to DHHS for the period tested.

APA staff visited the Autism Center again on May 27 and 28, 2008, in a final effort to obtain adequate documentation to support the amounts billed to DHHS; however, none was provided. Instead, the Autism Center offered information already obtained, as well as program records that were equally inadequate as documentation of billed amounts.

Legal Counsel
The Autism Center, its COO, as well as its Administrator of Corporate Finance, all chose to refer questions to their respective legal counsels during this evaluation.

The Autism Center retained the services of attorney William Dittrick of the BairdHolm law firm to assist in responding to both the contents of the draft report and related inquires.

Rhonda Bojanski, COO, referred the APA to the Marks Clare & Richards law firm to obtain documents pertaining to ownership of the Autism Center's unused rental property.

The APA attempted repeatedly to interview Jenina Stewart, the Autism Center's Administrator of Corporate Finance, regarding the apparent falsification of employee timesheets. Rather than agreeing to a meeting, she responded by retaining attorney Alan Stoler, who contacted the APA on June 5, 2008, requesting a list of all questions prior to allowing the APA to meet with her.

Executive Summary

The Autism Center is a nonprofit organization located in Omaha, Nebraska. Operating as a certified developmental disability services provider, the Autism Center received over $1.5 million between June 1 and December 31 of 2007 – 98% of which was comprised of direct funding through DHHS and OPS.

In its financial evaluation of the Autism Center, the APA analyzed documentation offered in support of amounts billed to DHHS for services provided. Additionally, the APA analyzed information pertaining to the Autism Center's overall financial condition.

The APA determined the Autism Center intentionally falsified timesheets used to support units of service billed for clients. Such falsification gives rise to questions as to whether authorized services are actually being provided or billed for the correct clients. Moreover, this evidence of intentional falsification casts serious doubt upon the veracity of all the Autism Center's records. As a result, it is possible – if not likely – that the Autism Center's unethical practices could have led to even more overbillings than reflected in the APA's calculations.

Based upon the data analyzed, the APA determined that the Autism Center over-billed DHHS at least $226,566 for client services from June 2007 through December 2007. The total amount over-billed is comprised of two distinct components: 1) $195,162 for the care of clients in general; and 2) $31,404 for the care of children of Autism Center staff in particular. During the same period, non-Autism Center direct care providers over-billed DHHS by $9,419 for certain clients. Overbillings by both the Autism Center and non-Autism Center direct care providers resulted from either the lack of documentation to support the services provided or from the provision of services prohibited under DHHS rules and regulations.

Finally, the APA concluded the Autism Center's ongoing financial stability has depended upon its practice of over-billing DHHS.

The specific findings of the APA's evaluation of the Autism Center are divided into three distinct categories: 1) findings related to Autism Center services; 2) findings related to Autism Center expenses; and 3) findings related to DHHS payments for Autism Center services. The following is a brief summary of those findings.

Findings Related to Autism Center Services

1. ***Falsified Timesheets:*** Copies of the same employee timesheets provided for both the APA's financial evaluation and a prior on-site certification and preliminary financial review by DHHS contained material differences. The timesheet copies differed with regard to the names of the clients served, the number of service hours provided, and signatures. One set of timesheets was completely recreated by someone other than the employee performing the service. A comparison of the timesheet copies revealed not only these obvious discrepancies but also clear indication of intentional tampering with the original documents. This supports the APA's conclusion that the Autism Center did not have adequate documentation to support the amounts billed to DHHS.

2. ***Over-billing and Undocumented Billing by Autism Center:*** From June 4, 2007, through December 31, 2007, the Autism Center over-billed DHHS $195,162 for services provided to clients, not including children of staff. The APA's evaluation of employee timesheets and other relevant records revealed the lack of documentation responsible for the over-billed amount.

3. ***Services Provided to Children of Autism Center CEO, COO, and Staff:*** From July through December of 2007, the Autism Center over-billed DHHS $31,404 for the care of the child of the CEO and COO and two children of Autism Center staff. During that period, non-Autism Center direct care providers, some of whom are also Autism Center employees, over-billed DHHS an additional $9,419 for those same three clients. The APA's evaluation of employee timesheets and other relevant records revealed the lack of documentation responsible for both over-billings. Moreover, some of the services provided to these clients occurred during school hours, for which payment is not allowed by DHHS. Other services, such as daycare, were provided outside of the parents' normal work schedules, for which payment is similarly disallowed. The Autism Center received $45,800 from OPS for the period June 2007 through December 2007, under contract to provide educational services for one client. Though reimbursed by OPS for these educational services, the Autism Center appears to have billed DHHS for services provided at the same time. It appears also, the children of the Autism Center employees or Board members received

additional services not billed to DHHS, which could adversely affect the Autism Center's financial stability.

4. ***"Host Family" Contracts:*** In July and August of 2007, the Autism Center underpaid a subcontractor "host family" by a total of $3,760. The Autism Center's service contract with DHHS permits the use of "host family" subcontractors to provide client care. That service contract allows the Autism Center to reduce reimbursements to the subcontractor "host families" for the costs of administration, supervision, training, and supplies; however, no reduction is to exceed 31% of the amount paid by DHHS to the Autism Center on behalf of the individuals receiving services under the subcontract. Nevertheless, in July and August of 2007, the Autism Center retained 47.42% and 52.21% of the DHHS payments, respectively, resulting in underpayments to the "host family."

   Additionally, under the terms of their contracts with the Autism Center, the "host family" subcontractors are required to provide monthly verification of client services provided; however, the Autism Center lacks a standardized reporting process for such verification. Likewise, "host family" subcontracts require Autism Center representatives to make monthly home visits in order to ensure proper client care; however, the Autism Center lacks a formal method of documenting that such monthly client contacts take place.

5. ***Client Financial Information:*** One client's October 2007 bank statement was not on file at the Autism Center from the "host family." Moreover, in direct violation of Title 205 NAC 5 - 005.06D, the "host family" representative did not deposit all of the client's Social Security Income (SSI) payments into the appropriate checking account for July, August, November, and December of 2007. Instead, the representative cashed the SSI checks, keeping $520 for room and board and depositing the remaining $103 into the client's checking account. The "host family" representative failed also to deposit the client's personal needs portion of SSI payments in a timely manner, resulting in those deposits being delayed anywhere from 8 to 21 days after the checks were issued in July, August, November, and December of 2007.

Findings Related to Autism Center Expenses

6. ***Credit Card Use and Expenses:*** Between April 1, 2007, and January 10, 2008, the Autism Center held 18 different credit card accounts, incurring combined charges of $140,250. Many of the purchases were either clearly prohibited under DHHS rules and regulations or lacked sufficient documentation to indicate their business, rather than personal, purpose. Examples of such purchases follow:
   - Prohibited alcohol purchases on at least four occasions.
   - Purchases appearing to be personal, from such vendors as Tully's Kennels, Von Maur, Victoria's Secret, and Luv Nails. The $702 purchase at Tully's Kennels was for a Rottweiler dog licensed to the son of the CEO.
   - Unidentified meal purchases, from such vendors as Bellevue Keno Casino, Upstream Brewing Company, Spezia restaurant, and Prestige World Class restaurant, totaling $14,521, the majority of which appear to have been for Autism Center directors and management.
   - Unidentified grocery or food purchases totaling $4,714.
   - Miscellaneous purchases, which the APA was unable to confirm as being reasonable or necessary, totaling $19,722.
   - Fuel purchases for personal vehicles totaling $9,399.

7. ***Unused Rental Property:*** Between July 2007 and April 2008, the Autism Center made $35,194 in rent and other payments for an unoccupied and unutilized dwelling, until two clients finally entered the property on May 5, 2008.

   Concerns exist also regarding the Autism Center's lease agreement for the rental property, including: 1) the property is owned by the parents of the Autism Center's COO, but the lease is not in their names; 2) the Autism Center's COO signed the lease as both the landlord and tenant; 3) the lease company's management consists of the Autism Center's COO and CEO; and 4) the COO claimed that a contract existed for the purchase of the rental property, but no documentation of such agreement was provided – leading the APA to question its existence.

   On June 16, 2008, the legal counsel for the Autism Center e-mailed the APA documents purporting to substantiate the existence of the purchase agreement in question. In fact, the documents received did precisely the opposite – bolstering the APA's doubt that, despite the COO's assertions to the contrary, no such contract had previously existed. To start, though made retroactive as of June 15, 2007, the purchase agreement was not entered into until June 9, 2008. Both the purchase agreement and the accompanying trust deed were also notarized on June 9, 2008, many weeks after the COO had affirmed that a contract was already in existence.

   Moreover, the lease agreement describes the property as being "in good order, repair, and in a safe, clean and tenantable condition," and the property owners offered to make any capital improvements needed to "facilitate the needs of the ambulatory handicapped clients." Nevertheless, the Autism Center paid almost $23,000 for upgrades and improvements, including a deck replacement for $17,332, installation of fire protection equipment for $2,832, and the purchase and installation of a new furnace for $2,817.

8. ***Personal Vehicle Mileage Expense Reimbursement:*** In July and December of 2007, the Autism Center's COO was paid a total of $4,686 for two personal vehicle mileage expenses. Documentation was not provided to support the July reimbursement until May 27, 2008, and the APA could not determine when the documentation was created. Moreover, what little documentation was available for the reimbursements failed to indicate whether the mileage expenses were business or personal in nature, the purpose of the trips, the points of destination, and the dates and times of each trip.

Findings Related to DHHS Payments for Autism Center Services

9. ***"Host Family" Contracts – DHHS:*** From July 2007 through December 2007, DHHS paid incorrect room and board and personal needs expenses for two of three State wards tested at the Autism Center, resulting in a $767 overpayment. Additionally, the amounts paid to the Autism Center by DHHS for room and board and personal needs did not agree to the documented DHHS authorization. A resulting variance of $271 for the three clients tested was determined between the documented authorized amount and the actual DHHS payment. Likewise, the amounts paid to the Autism Center by DHHS for services did not agree to the documented DHHS authorization.

10. ***Overnight Hours – DHHS:*** From June 2007 through December 2007, DHHS authorized approximately 23 hours of care per day for one client. According to DHHS, overnight hours between 10:00 p.m. and 6:00 a.m. are generally not billable, as they are included in the rates for habilitation services. DHHS was unable to document why an exception was made for this client or when it was approved. Nevertheless, as a result of the exception, the Autism Center billed $37,947 for overnight hours for this client. Other providers also billed overnight hours for this client prior to the period tested.

Ensuring the provision of effectual services to disabled clients is of utmost importance to the State of Nebraska. Thus, the APA joins DHHS and other concerned parties in encouraging the expansion of reliable disability service providers throughout the State. However, due to the Autism Center's unethical practice of altering documents, as well as its apparent financial instability – as evinced by its obvious dependence upon overbilling DHHS for continued solvency – the APA has little faith in the Autism Center's ability to provide disabled clients with an appropriate level of care while complying with DHHS billing and documentation requirements. As a result, the APA recommends DHHS evaluate the information provided in this report regarding the Autism Center's continued viability and, if needed, take immediate action to relocate clients to other facilities and terminate its service provider contract, thereby protecting both funds provided for client services and taxpayer dollars.

APA Summary of Evaluation Procedures

The APA evaluated information the Autism Center presented in support of amounts billed to DHHS for the provision of developmental disability services. In addition, the APA evaluated records and data pertaining to the overall financial condition of the Autism Center. The APA worked closely with DHHS staff to ensure an accurate understanding of rates and information regarding services provided.

Procedures for Evaluating Services Provided by the Autism Center

Our evaluation included the following procedures and summaries:

- Determined whether the Autism Center appropriately reported direct care employee hours worked and billed. The APA obtained timesheets for all of the Autism Center's direct care employees from June 2007 through December 2007. The APA also obtained the accounting transactions from June 2007 through December 2007 per QuickBooks, the accounting software used by the Autism Center. This data was used to create spreadsheets documenting the amount of time the Autism Center's direct care employees worked with their clients. Additionally, the APA requested ANY other information the Autism Center had to support clients served and units billed to DHHS.
    1) The APA accepted billable hours supported by a signed timesheet containing the actual amount of time spent with each client. If a timesheet was not provided, was unsigned, or failed to indicate the client or facility served, the APA did not include the hours claimed in determining the "APA calculated hours per timesheets up to authorization" (APA calculated hours).
    2) The APA adjusted hours for overlapping services or overnight hours to determine the APA calculated hours for comparison to the hours the Autism Center billed to DHHS for providing developmental disability services. Overlapping services are hours provided by one direct care employee to a client at the same time the client received services from another direct

care employee, except for homemaker services not involving direct support of the client. Hours between 10:00 p.m. and 6:00 a.m. are considered overnight hours. Because overnight hours are included in the rate for habilitation services, DHHS does not generally reimburse for them.

3) Time designated for paperwork, CPR classes, administration, and phone calls was similarly excluded in determining the APA calculated hours, as these activities did not provide direct client support or training. Additionally, Autism Center employees' paid time off (PTO) hours, as well as sick leave and holiday hours, were excluded in determining the APA calculated hours.
4) For services provided to children of Autism Center employees, we obtained the number of hours worked by Autism Center direct care employees and other direct care providers paid by DHHS. To determine the APA calculated hours, the APA adjusted overlapping service hours, overnight hours, services provided during school hours, and hours reimbursed by a school district. The APA compared the resulting calculated hours worked to the hours billed to DHHS for the clients' care.

- Evaluated four "host family" client contracts with the Autism Center to determine whether:
  1) DHHS payments to the Autism Center pursuant to "host family" client contracts were consistent with agency policies.
  2) Autism Center payments provided to the "host family" were consistent with the terms of the client contracts.
- Evaluated one client's financial information maintained by the "host family" and filed with the Autism Center to determine compliance with DHHS regulations.

Procedures for Evaluating Autism Center Expenses

Our evaluation included the following procedures and summaries:

- Evaluated credit card statements for payments made between April 1, 2007, and January 10, 2008, to determine compliance with Title 205 NAC - Chapter 3, relating to allowable and unallowable costs.
- Evaluated a lease agreement signed by the COO of the Autism Center, as both the landlord and the tenant, to determine the propriety of the agreement and related expenditures.
- Evaluated personal vehicle mileage reimbursements of the Autism Center's COO to determine whether appropriate supporting documentation was provided.

APA Summary of Evaluation Results

The APA comments and recommendations related to Autism Center services and expenses, as well as DHHS payments for Autism Center services, are as follows:

Comments and Recommendations Related to Services Provided by the Autism Center

1. Falsified Timesheets

On November 6, 2007, DHHS conducted an on-site certification review that focused exclusively upon the services being provided by the Autism Center. Approximately one week earlier, DHHS had provided the Autism Center with the names of specific clients whose records would be examined during its review. In addition to individual client records, DHHS requested employee timesheets in order to verify the units billed during August and September 2007, as concerns had been raised regarding the billing practices of the Autism Center.

In response to a request for assistance from DHHS, the APA began its evaluation on February 13, 2008, requesting information from the Autism Center to support the amounts billed to DHHS between June and December 2007. The APA also obtained from DHHS copies of the employee timesheets the Autism Center had provided during that agency's prior certification and preliminary financial review. Because the two sets of timesheets were for the same employees and pay periods, the APA expected their contents to be identical. However, upon comparing the two, the APA discovered the timesheets given to the APA were materially different from those previously received by DHHS. The discrepancies led the APA to conclude the Autism Center had intentionally falsified timesheets.

The following is evidence of the Autism Center's intentional falsification of timesheets.

- Timesheets provided to DHHS for two direct care employees were altered in order to support the number of hours billed for Family 1, which included three clients tested by DHHS. Client names on the original document were covered with white-out, and the name of Family 1 was written in their place, as follows:
  - For the period July 30, 2007, through August 12, 2007, one employee's timesheet provided to the APA indicated 16 hours to Family 1 and 18 hours to another client, for a total of 34 hours worked; however, the timesheet given to DHHS was changed to indicate that all 34 hours were provided to Family 1. **See Exhibit Y-1.**
  - A second employee's timesheet covered the period August 13, 2007, through August 26, 2007. The timesheet provided to the APA indicated 7 hours to Family 1 and 31.5 hours to Client 13, for a total of 38.5 hours worked. However, the timesheet erroneously indicated a total of 38 hours. Also, the hours and times for one day were altered by initials RKB. Conversely, the timesheet given to DHHS was altered to indicate all 38.5 hours were provided to Family 1. **See Exhibit Y-2.**
- Records provided to DHHS for another employee were also altered to increase the number of billable hours or to change the names of the clients served. The following differences were noted in the days and times on the timesheet provided to the APA and to DHHS:

Date	Time	Timesheet Provided to APA	Timesheet Provided to DHHS
July 30, 2007	12:30 p.m. to 1:30 p.m.	Lunch	Client 11
August 1, 2007	10:25 a.m. to 10:40 a.m.	Client 22	Client 20
August 6, 2007	9:00 a.m. to 10:00 a.m.	No time recorded	Client 24
August 7, 2007	9:15 a.m. to 10:00 a.m.	No time recorded	Client 24

- For one employee tested, a timesheet was created and provided to the APA that differed completely from the corresponding timesheet provided to DHHS. Other timesheets the APA obtained for the same employee indicated twice the number of hours worked compared to the timesheets received by DHHS. For the period between July 30, 2007, and October 7, 2007, the APA received five timesheets, which contained completely different handwriting and hours worked than the five timesheets received by DHHS. Moreover the timesheets provided to the APA did not include any supervisory signatures or initials, while two of the timesheets provided to DHHS contained two different signatures or initials to document that a supervisory review had been completed on them. When asked about these discrepancies, the employee involved confirmed to the APA that the timesheets provided to DHHS contained her actual signature, and those given to the APA did not. It was evident to the APA that the signatures on the timesheets were clearly different and had been altered or falsified. When

questioned regarding the number of hours paid, the employee referred us to the Executive Director. The APA questioned the Executive Director and the CFO regarding these timesheets, and both indicated the Autism Center was investigating the matter and had no further comment. **See Exhibit Y-3 through Y-7.**

Later, in response to questions regarding the falsified timesheets, the COO made no attempt to deny that the documents had been intentionally and improperly altered. Rather, she placed blame for the fabrications upon a former employee. The APA interviewed that employee, who denied vigorously having ever made any alterations to the timesheets in question. In addition to offering to undergo a polygraph examination to prove his innocence, he signed an affidavit refuting unequivocally the accusations made against him.

Additionally, upon closer examination of the timesheets, the APA concluded that the handwriting from the timesheet that was re-created matched handwriting found on other Autism Center documents. Despite repeated attempts to question the Autism Center's Administrator of Corporate Finance about the altered timesheets, she proved unwilling to meet with the APA. Instead, she retained the services of an attorney, who intervened on her behalf by requesting to be provided with advance notice of any questions that would be posed to his client.

The following comments and recommendations address over-billing concerns that have arisen from calculations based upon timesheets that the Autism Center provided directly to the APA. Unfortunately, the evidence of intentional falsification discussed above casts serious doubt upon the veracity of all the Autism Center's records. As a result, it is possible – if not likely – that the Autism Center's unethical practices could have led to even more overbillings than reflected in the APA's calculations. Additionally, such falsification gives rise to questions as to whether authorized services are actually being provided or billed for the correct clients.

Due to the serious nature of these findings, the APA has contacted both DHHS legal counsel and the Attorney General.

> We recommend DHHS and the Attorney General thoroughly investigate these findings and, depending on the outcome of the investigation, prosecute to the fullest extent of the law any Autism Center employee or staff member found to be responsible for the falsification of records. DHHS should also consider revoking the Autism Center's certification and terminating its service provider contract with that facility.

2. Over-billing and Undocumented Billing by Autism Center

On June 4, 2007, the Autism Center contracted with DHHS to provide community based development disability services. This contract requires the Autism Center to maintain such documentation in sufficient detail to allow DHHS to verify units of service provided to individual consumers as certified on the monthly billing document.

According to Title 480 NAC 6-004.04, documentation supporting requests for payment must be maintained for four years. Additionally, the contract between the Autism Center and DHHS requires

those documents to be maintained for six years. Despite these requirements, Autism Center billing practices were problematic in the following areas:

- Autism Center time records, including timesheets, accounting system data, and other information provided to the APA, did not consistently support the units billed to DHHS. A maximum number of service hours per client are authorized by DHHS. However, in order to bill for the maximum number of hours, the Autism Center must specifically document the actual service units provided. The Autism Center generally failed to support the number of units billed to DHHS.
- Autism Center timesheets were incomplete or unavailable for some direct care employees. For example, some timesheets lacked employee signatures; others failed to indicate the client or facility served, or the specific hours worked. Additionally, the timesheets reflected PTO, sick and holiday leave, paperwork, phone calls, and other activities that did not provide direct support to clients – none of which are billable to DHHS. No other documentation was provided by the Autism Center to support the units billed to DHHS.
- DHHS may authorize different services for the same client, such as habilitative daycare, respite care, and other habilitation services. Generally, those services may not overlap or be provided simultaneously; however, in some cases, the Autism Center billed DHHS for overlapping services.
- Autism Center timesheets reflected overnight hours from 10:00 p.m. to 6:00 a.m., which are generally not billable to DHHS.
- Although Autism Center timesheets indicated the facility at which services were made available, they did not specify the clients for whom those services were provided, as required in the service contract between the Autism Center and DHHS. In one case, the timesheets specified only the family name and not the individual client. In another case, the different services provided were not identified separately on the timesheets. Due to the Autism Center's failure to document services appropriately for each client, the APA categorized the habilitation services as follows:
    - One-to-one habilitation services.
    - Habilitation assisted residential services.
    - Habilitation assisted day services (Vocational Center).
    - Habilitation services (both assisted day and assisted residential) provided to an individual client living in an apartment on his or her own.
    - Habilitation in-home residential services to a family with three children receiving services.

For June 4, 2007, through December 31, 2007, the Autism Center over-billed DHHS a total of $195,162 for habilitation services. The breakdown is as follows:

Service	**Amount**
One-to-One Habilitation Services **See Exhibit B.**	$ 93,033
Habilitation Assisted Residential Services **See Exhibit C, D, E, F.**	$ 73,738
Habilitation Assisted Day Services (Vocational Center) **See Exhibit G.**	$ 9,615
Individual Client Residing in Apartment (Day and Residential Services) **See Exhibit H.**	$ 6,576
Habilitation In-Home Residential Services for Family 1 **See Exhibit I.**	$ 12,200
Total	$ 195,162

Without proper billing procedures and adequate documentation by the Autism Center to ensure amounts billed to DHHS are accurate, there is an increased risk for continued errors and over-billing, including billing for overlapping services provided to clients, for hours not allowable, and for services not documented.

One-to-One Habilitation Services to Individual Clients **See Exhibit B.**
The breakdown by month of the Autism Center's over-billings or undocumented billings for one-to-one habilitation services is as follows:

Month	Amount
June 2007	$12,393
July 2007	$13,482
August 2007	$13,248
September 2007	$10,582
October 2007	$8,298
November 2007	$17,695
December 2007	$17,335
Total	$93,033

Habilitation Assisted Residential Services **See Exhibits C, D, E, and F.**
For June 4, 2007, through December 31, 2007, the breakdown of the Autism Center's over-billings or undocumented billings for habilitation assisted residential services is as follows:

Location	Amount
Residence 1	$ 4,655
Residence 2	$ 22,158
Residence 3	$ 24,095
Residence 4	$ 22,830
Total	$ 73,738

Habilitation Assisted Day Services **See Exhibit G.**
Autism Center employees generally did not record on their timesheets which clients they served at the Vocational Center, which is a direct violation of the contract between the Autism Center and DHHS. Due to this failure to provide proper documentation, the APA had to obtain from the Autism Center a list of clients receiving services at the Vocational Center. These clients were then grouped together, and the total number of service hours claimed were compared to the number of direct care employees' hours coded to the Vocational Center. The breakdown by month of the Autism Center's over-billings or undocumented billings for habilitation assisted day services is as follows:

Month	Amount
June 2007	$ 1,418
July 2007	$ 3,566
August 2007	$ 427
September 2007	$ 4,204
October 2007	$ -
November 2007	$ -
December 2007	$ -
Total	$ 9,615

Individual Client Residing in Apartment (Day and Residential Services) **See Exhibit H.**
Client 35 lives in an apartment but needs provider staff on-site and available at all times. The Autism Center received payments for providing both day services and residential services – which, in this case, included DHHS authorized overnight hours. (See comment 10) For services related to Client 35 between June 4, 2007, and December 31, 2007, the Autism Center over-billed DHHS $6,576.

Habilitation In-Home Residential Services for Family 1 **See Exhibit I.**
During a separate inquiry, DHHS requested August and September 2007 employee timesheets from the Autism Center. Later, the Autism Center also provided the APA with August and September 2007 timesheets for the same employees. In comparing the timesheets provided to DHHS and the APA, discrepancies were noted, as identified in comment 1 above. The APA used the Autism Center timesheets provided directly to the auditors for this evaluation.

Family 1 contained three clients, all of whom were school-age children. The Autism Center over-billings calculated by the APA did not include the potential hours billed by the Autism Center during school hours. During the period evaluated, Autism Center direct care employees worked 161 hours between 9:00 a.m. to 3:00 p.m. on school days. Based on this information, there could be an additional over-billing of $4,313 by the Autism Center.

For services related to Family 1 between June 4, 2007, and December 31, 2007, the Autism Center over-billed DHHS $12,200.

> We recommend the Autism Center ensure amounts billed are accurate, allowable, and supported. Direct care employees' hours provided simultaneously to the same client should not be billed to DHHS twice. Timesheets should adequately identify the clients served, as well as include the employees' signatures and the specific dates and times of services.
>
> The Autism Center should reimburse DHHS $195,162 for the over-billings and undocumented billings.

3. Services Provided to Children of Autism Center CEO, COO and Staff **See Exhibit J, K, and L.**
This comment pertains exclusively to services provided for the child of the CEO and COO and two children of Autism Center staff; however, the same billing problems noted in the previous comment apply as well. The three children, Clients 5, 6, and 7, resided with their parents and received services from the Autism Center. The resulting service and billing issues were evaluated separately and were not included in the previous comment.

For July 2007 through December 2007, the Autism Center over-billed DHHS a total of $31,404 for services provided for Clients 5, 6, and 7. Additionally, non-Autism Center providers over-billed DHHS a total of $9,419 for those same clients.

The breakdown is as follows:

Client	Autism Amount	Non-Autism Amount	Total
Client 5	$ 15,103	$ 8,696	$ 23,799
Client 6	$ 14,632	$ 723	$ 15,355
Client 7	$ 1,669	$ -	$ 1,669
Total	$ 31,404	$ 9,419	$ 40,823

Without proper billing procedures and adequate documentation by the Autism Center to ensure amounts billed to DHHS are accurate, there is an increased risk for continued errors and over-billing, including billing for overlapping services provided to clients, for hours not allowable, and for services not documented.

Client 5 **See Exhibit J.**
The Autism Center over-billed DHHS for habilitation in-home services provided to Client 5. To start, the Autism Center billed for services provided when the client was, or should have been, in school. DHHS is not allowed to pay for habilitative services at the same time educational services are being provided. Per the client's Individual Education Program (IEP), the amount of educational services allowable was approximately 6 hours a day. This client did not attend school from September 25, 2007, until December 10, 2007. According to DHHS staff, the education hours are not billable to DHHS whether or not the child is in school.

Additionally, non-Autism Center direct care providers, some of whom are also employees of the Autism Center, over-billed DHHS for daycare, respite, and homemaker services provided on behalf of Client 5. DHHS did not require the non-Autism Center direct care providers to document the actual times worked with each client. The APA calculated hours included only those hours that were recorded on a signed service calendar and did not overlap with other services. Daycare services provided by non-Autism Center providers were similarly excluded from the APA calculated hours when they occurred outside of the parents' normal work schedules, as documented in the Individual and Family Support Plan (IFSP).

The breakdown of over-billings by month is as follows:

Month	Autism Amount	Non-Autism Amount	Total
July 2007	$0	$1,985	$1,985
August 2007	$187	$1,730	$1,917
September 2007	$3,168	$1,115	$4,283
October 2007	$4,300	$1,539	$5,839
November 2007	$4,233	$1,459	$5,692
December 2007	$3,215	$868	$4,083
Total	$15,103	$8,696	$23,799

Client 6 **See Exhibit K.**
The Autism Center over-billed DHHS for habilitation in-home and specialized respite services provided to Client 6. For July 2007, the Autism Center had overnight hours, as well as no timesheets or documentation to support 29.5 hours billed, resulting in an overbilling of $790.

Additionally, from August 2007 through December 2007, despite being reimbursed by OPS for educational services for Client 6, the Autism Center appears to have billed DHHS for the same hours. The Autism Center received $45,800 from OPS for the period June 2007 through December 2007, under contract to provide educational services for one client. According to the Autism Center's COO, this client attended the Vocational Center daily with his mother, who worked there. The first three hours of each day were devoted to educational services; however, no documentation was provided to indicate who provided the educational services and at what time. There was also no documentation to indicate who worked with this client at the Vocational Center to provide the one-to-one habilitation services required in his IEP, when his normal provider did not work.

A non-Autism Center direct care provider, who was also an Autism Center direct care employee, over-billed DHHS for daycare and homemaker services provided on behalf of Client 6 in the amount of $723. For July 2007, August 2007, and a portion of September 2007, signed service calendars were not available to document the homemaker services provided.

DHHS did not require the non-Autism Center direct care providers to document the actual times worked with each client. The APA calculated hours included only those hours that were recorded on a signed service calendar and did not overlap with other services.

The breakdown of over-billings by month is as follows:

Month	Autism Amount	Non-Autism Amount	Total
July 2007	$ 790	$ 145	$ 935
August 2007	$ -	$ 280	$ 280
September 2007	$ 4,139	$ 298	$ 4,437
October 2007	$ 4,005	$ -	$ 4,005
November 2007	$ 2,612	$ -	$ 2,612
December 2007	$ 3,086	$ -	$ 3,086
Total	$ 14,632	$ 723	$ 15,355

Client 7 **See Exhibit L.**
The Autism Center over-billed DHHS for habilitation in-home, habilitation assisted day, and specialized respite services for Client 7. The breakdown of over-billings by month is as follows:

Month	Autism Amount
July 2007	$257
August 2007	$55
September 2007	$655
October 2007	$36
November 2007	$226
December 2007	$440
Total	$1,669

Extra Services **See Exhibits J and K.**
The children of Autism Center staff appeared to receive more habilitation service hours than were reimbursed or authorized by DHHS. The total hours paid to Autism Center employees, as compared to the total hours authorized by DHHS per N-FOCUS, document the extra services. This situation could adversely affect the Autism Center's financial stability. The breakdown of the extra services is as follows:

Client	Autism Center Employee Hours Paid	Habilitation In-Home Hours Authorized per N-FOCUS	Extra Service Hours
Client 5	1,698.75	1,458	240.75
Client 6	1,846.75	1,647	199.75

We recommend the Autism Center ensure amounts billed are accurate, allowable, and supported. Services provided simultaneously to the same client should not be billed to DHHS twice. Timesheets should adequately identify the clients served, as well as include the employees' signatures and the specific dates and times of services. We further recommend the Autism Center ensure services paid for by OPS are not billed to DHHS.

The Autism Center should reimburse DHHS $31,404 for the over-billing and undocumented billings. Additionally, the non-Autism Center providers should reimburse DHHS $9,419.

4. "Host Family" Contracts
The APA evaluation of Autism Center payments to subcontractors for services provided to four clients noted the following:

Noncompliance with DHHS Service Contract
The Autism Center did not have procedures to ensure the correct amounts were paid to its subcontractors in accordance with terms of the DHHS service contract for the provision of community based development disability services. Under the terms of their agreements with the Autism Center, subcontractors are to receive 70% of the monthly amount paid from DHHS.

DHHS increased the authorized hours for Client 3 during May through August of 2007, while school was not in session. Although DHHS paid the Autism Center based on the increased hours, the Autism Center did not increase the payment to the subcontractor, as noted below:

Month	DHHS to Autism Center	Contract Amount from Autism Center to Subcontractor (70%)	Actual Amount from Autism Center to Subcontractor	Percentage of DHHS Payment to Sub-contractor	Difference
July 2007	$9,708.27	$6,795.79	$4,603.60	47.42%	$2,192.19
August 2007	$8,816.94	$6,171.86	$4,603.60	52.21%	$1,568.26

The Autism Center owes this subcontractor the additional amounts noted above for July and August 2007, as well as additional amounts for May and June 2007 not calculated by the APA.

Room and Board and Personal Needs Payments to Autism Center Subcontractors

- For Client 4, the Autism Center paid more to the subcontractor than it received from DHHS. From July 2007 through December 2007, the Autism Center received a total of $530 per month for Client 4; however, the Autism Center paid the subcontractor $580 in July 2007, resulting in a $50 over payment.

- From August 2007 through November 2007, the Autism Center did not pay its subcontractor the amount received from DHHS for Client 3's room and board and personal needs expenses, as identified below:

Client 3 **Month**	**DHHS Paid to Autism**	**Autism Paid to Subcontractor**	**Difference not paid to Subcontractor**
July 2007	$ 579	$ 579	$ -
August 2007	$ 600	$ 579	$ 21
September 2007	$ 600	$ 579	$ 21
October 2007	$ 600	$ 579	$ 21
November 2007	$ 600	$ 579	$ 21
December 2007	$ 600	$ 600	$ -
Total	$ 3,579	$ 3,495	$ 84

- From July 2007 through December 2007, the Autism Center did not pay its subcontractor the amount received from DHHS for Client 2's room and board and personal needs expenses, as identified below:

Client 2 **Month**	**DHHS Paid to Autism**	**Autism Paid to Subcontractor**	**Difference not paid to Subcontractor**
July 2007 *	$ 154.84	$ 580.00	$ (425.16)
August 2007	$ 600.00	$ 580.00	$ 20.00
September 2007	$ 600.00	$ 580.00	$ 20.00
October 2007	$ 600.00	$ 580.00	$ 20.00
November 2007	$ 600.00	$ 580.00	$ 20.00
December 2007	$ 600.00	$ 580.00	$ 20.00
Total	$ 3,154.84	$ 3,480.00	$ (325.16)

* Client 2 was with the subcontractor "host family" for only 8 of 31 days in July 2007, and the amount paid was prorated by DHHS accordingly.

Noncompliance with Autism Center Subcontracts

Amounts paid by the Autism Center to the subcontractors for client room and board did not correspond to the payments authorized in the subcontracts. Personal needs expenses were not addressed in the subcontracts.

Amounts are as follows:

Client	Contract Amount for Room and Board	Amount Paid to Subcontractor for Room and Board	Amount Paid to Subcontractor for Personal Needs	Total Paid to Subcontractor
Client 1*	$520	$520	$103	$623
Client 2	$520	$520	$60	$580
Client 3**	$520	$519	$60	$579
Client 4***	$520	$470	$60	$530

* Client 1 received $623 in SSI each month. Autism Center is the payee.

** The subcontractor received $579 from July 2007 through November 2007. The December 2007 payment from the Autism Center was increased to $600.

*** The subcontractor received $530 from July 2007 through December 2007. The July 2007 payment from the Autism Center was $580.

Undocumented Service Delivery

The Autism Center's contracts with the subcontractors state, "Service delivery by the Contractor will be verified through monthly reports and other documentation as required by The Autism Center of Nebraska, Inc...." Rather than implementing a standardized reporting process, the Autism Center requires only that subcontractors provide attendance verification for each client. Due to this lack of standardization, service delivery information provided by each contractor has been inconsistent.

There was no documentation on file to support Client 2's attendance in the host home for December 2007. Failure by the Autism Center to implement a standardized service reporting process, as well as procedures to ensure the resulting information is maintained on site, increases the risk that subcontractor services will not be provided appropriately.

Inadequate Documentation for Monthly Visits

The Autism Center's contracts with the subcontractors require "monthly visits to the home and monthly contact with the client by representatives of The Autism Center of Nebraska, Inc. to assure the quality of services provided." Adequate documentation to support the monthly home visits or monthly contact with the clients was not maintained, and the Autism Center did not have a standardized form to document the home visits. In some instances, the Autism Center did nothing more than provide a one-sentence, handwritten note in the clients' files; however, the name of the Autism Center direct care employee who conducted the visit was not always indicated. None of the notes included the dates of the home visits, nor were they signed by the subcontractor to indicate the visit had actually taken place.

A summary of the documentation maintained to support the monthly home visits evaluated is as follows:

- Client 1 - None of the handwritten notes during July 2007 through December 2007 indicated the date on which the visits occurred, nor were they signed by the subcontractor. Moreover, even though the home visits were performed by three different individuals, the notes appeared to have been written by the same individual.
- Client 2 - There was nothing on file to indicate a home visit occurred for August 2007. None of the handwritten notes for July 2007, and September 2007 through December 2007 indicated the date on which the visits occurred, nor were they signed by the subcontractor. Again, even

though the home visits were performed by at least two different individuals, the notes appeared to have been written by the same individual.

- Client 3 - A quality assurance checklist was completed by the Autism Center direct care employees in July 2007 to document the home visit; however, the subcontractor did not sign this form. None of the handwritten notes for August 2007 and September 2007 indicated the date on which the visits occurred, nor were they signed by the subcontractor. There was no documentation to support monthly home visits for October through December 2007.
- Client 4 - There was nothing on file to indicate a home visit occurred for September 2007. None of the handwritten notes for July 2007, August 2007, and October through December 2007 indicated the date on which the visits occurred, nor were they signed by the subcontractor. Again, even though the home visits were performed by three different individuals, the notes appeared to have been written by the same individual.

There is an increased risk amounts paid to the subcontractor will not be correct without adequate procedures to account accurately for each clients' funds. As a result, the subcontractors may not have sufficient funds to meet the needs of the clients. Additionally, without appropriate documentation to verify attendance and required visits to the family home, there is an increased risk the quality of services provided will be inadequate.

We recommend the Autism Center:

- Implement procedures to ensure the correct amount is paid to the subcontractors in compliance with the DHHS service contract. The Autism Center should reimburse the subcontractors for any amounts owed to them based on the amounts received from DHHS.
- Ensure the terms of the subcontract agreements reflect the actual payments received from DHHS for room and board and personal maintenance.
- Implement a standardized reporting process for subcontractors to verify service delivery. Information received should be signed, dated, and maintained in the client's case file.
- Implement a standardized reporting process for the Autism Center's required monthly home visits, including a standard form to be completed, dated, and signed by both the subcontractor and the Autism Center direct care employee.

5. Client Financial Information

The Autism Center was the payee or fiscal representative for Client 1, who is a disabled adult living with a "host family." The Autism Center received the client's SSI and disbursed it to the "host family" representative. Both the Autism Center and the "host family" representative have separate bank accounts for this client's funds. The "host family" representative conducted all activities related to its account and was to provide the information to the Autism Center.

Title 205 NAC 5 - 005.06D states, "When the eligible person or legal representative elects to have the provider or the Services Coordinator manage personal funds, written policies and procedures must identify and detail the system to be used… Each individual financial record must include: Documentation of all cash funds, savings and/or checking accounts, deposits and withdrawals; and

an individual ledger which provides a record of all funds received and disbursed and the current balance. Account balances and records of transactions are provided to the eligible person or the person's fiscal representative as requested, but at least quarterly."

We noted the following during the testing of Client 1's account:

- The October 2007 bank statement from the "host family" was not on file at the Autism Center.
- The client's SSI was $623 per month from July 1, 2007, through December 31, 2007. For July, August, November, and December 2007, the "host family" received a $623 check from the Autism Center; however, instead of depositing it into the client's account, they cashed it. The "host family" kept $520 for the client's room and board, and the remaining $103 was deposited into the client's bank account for personal needs. In doing this, no accurate record of all funds received by the client was created or maintained.
- Deposits of $103 into the client's bank account for personal needs were delayed for 8 to 21 days from the date the check was issued by the Autism Center for July, August, November, and December 2007.

Without complete financial records, accurate accounting of client funds, and timely deposits, there is an increased risk of insufficient funds and/or misuse of funds.

> We recommend the Autism Center maintain adequate documentation of client financial activity from the "host families," ensure "host families" properly account for client funds, and ensure timely deposits are made to client accounts.

Comments and Recommendations Related to Autism Center Expenses

6. Credit Card Use and Expenses

Between April 1, 2007, and January 10, 2008, the Autism Center held 18 different credit card accounts, incurring charges of $140,250 on those accounts. There were 15 VISA accounts, 2 American Express accounts, and 1 Discover account. All credit card charges were combined into one spreadsheet for evaluation together, and the following items were noted:

Unallowable Costs

The Autism Center used the credit cards for unallowable costs, as defined by Title 205 NAC 3-008. Specifically, Title 205 NAC 3-008.04 defines expenditures for amusements, social activities, and employees' expenses not directly related to the habilitation of persons receiving services as unallowable costs. Likewise, Title 205 NAC 3-008.05 defines expenditures for luncheons or dinners held to award employees as unallowable costs. Also, Title 205 NAC 3-008.07 defines the costs for alcoholic beverages to be unallowable costs. The Autism Center used the credit cards for unallowable costs as follows:

- No documentation was provided to identify the purpose of meals or the individuals receiving meals for any of the credit card charges. The Autism Center charged 282 meals totaling $14,521, but only 15 detailed receipts were provided for these expenses. The majority of the meals appeared to be for Autism Center directors and management. Also, the Internal Revenue Code (IRC) considers the costs of meals unrelated to business purposes to be fringe benefits under Section 119. These charges should have been included in the employees' taxable income, as there was no documentation to support a business purpose for the meals. **See Exhibit M.**

- Credit cards were used to purchase alcohol on at least four occasions. There may have been other charges for alcohol; however, detailed receipts for all credit card purchases were not provided, as noted above. **See Exhibit N.**
- Credit cards were used for grocery or food purchases totaling $4,714. Due to the lack of documentation to support these purchases, the APA was unable to determine the nature of the purchases (business or personal) - specifically, whether the groceries were for any residential facilities or were allowable under Title 205 NAC. **See Exhibit O.**

Questionable and Personal Costs

- Fuel charges totaling $9,399 to vendors did not have supporting documentation to identify whether the fuel was purchased for personal or business vehicles. **See Exhibit P.**

- The APA was unable to determine whether the following credit card charges were reasonable and necessary expenditures for the Autism Center, as adequate documentation was not provided to support the specific business purpose or client for whom the charges were made.

Vendor	Amount
Wal-Mart	$ 14,362
Bed Bath & Beyond	$ 1,911
Sam's Club	$ 1,130
Walgreens	$ 924
Target	$ 716
Sears	$ 525
Shopko	$ 154
Total	$ 19,722

- The Bojanskis claim to be owed $17,528 for having provided "host family" services as individual subcontractors of the Autism Center. Specifically, the Bojanskis maintain they never received payment from the Autism Center for serving as a "host family" between September 26, 2006, and approximately March 15, 2007. To recoup that alleged debt, they created an accounts payable to themselves in the Autism Center accounting records on April 1, 2007. The Bojanskis have used Autism Center funds to pay for personal expenses, charging them against this accounts payable account.

  Though not disputing that "host family" services were provided, DHHS rules and regulations expressly prohibit the personal use of State funds. The following table identifies the activity in the accounts payable account:

Type	Date	Source Name	Split	Amount	Balance
General Journal	04/01/2007		Department Support	17,528.23	17,528.23
Credit Card	04/01/2007	Helzberg Diamonds	American Express	-300.24	17,227.99
Credit Card	05/01/2007	Tullys Kennels–Rottweiler dog	American Express	-701.92	16,526.07
Credit Card	05/01/2007	Contactsland.com	American Express	-191.95	16,334.12
Credit Card	05/01/2007	Best Buy	American Express	-96.28	16,237.84
Credit Card	05/01/2007	Petsmart	American Express	-364.80	15,873.04
Check	05/10/2007	Bojanski, Randall & Rhonda	Operating Account	-7,403.23	8,469.81
Credit Card	05/11/2007	Pet Smart	1st Natl Visa - Randy	-146.11	8,323.70
Check	06/18/2007	First National Bank	Operating Account	-1,415.00	6,908.70
General Journal	06/30/2007	Bojanski, Randall & Rhonda	Employee Advances	-1,346.81	5,561.89

Type	Date	Source Name	Split	Amount	Balance
Credit Card	06/01/2007	Luv Nails	1st Natl Visa - Rhonda	-65.00	5,496.89
Credit Card	08/01/2007	Luv Nails	1st Natl Visa - Rhonda	-58.00	5,438.89
Credit Card	08/15/2007	Gomez Tire	1st Natl Visa - Rhonda	-220.00	5,218.89
Credit Card	08/16/2007	Younkers	1st Natl Visa - Rhonda	-88.29	5,130.60
Credit Card	08/17/2007	Kohl's	1st Natl Visa - Rhonda	-28.25	5,102.35
Credit Card	08/23/2007	Crayola	1st Natl Visa - Rhonda	-13.40	5,088.95
Credit Card	09/01/2007	Luv Nails	1st Natl Visa - Rhonda	-63.00	5,025.95
Credit Card	09/07/2007	Pulmonary Medicine	1st Natl Visa - Randy	-40.00	4,985.95
Credit Card	09/10/2007	Ankle and Foot clinic	1st Natl Visa - Randy	-40.00	4,945.95
Credit Card	10/15/2007	HIlton Hotels	1st Natl Visa - Rhonda	-123.97	4,821.98
Credit Card	10/25/2007	HIlton Hotels	1st Natl Visa - Rhonda	-214.33	4,607.65
Check	10/26/2007	Weiland, Rebekah	Operating Account	-70.00	4,537.65
Check	10/31/2007	Leiva's Ground Maintenance	Operating Account	-66.00	4,471.65
Credit Card	10/31/2007	Sids Discount Wine	American Express	-33.74	4,437.91
Credit Card	10/31/2007	Joe Senser's	American Express	-72.44	4,365.47
Credit Card	10/31/2007	Timberlodge Steak	American Express	-61.16	4,304.31
Credit Card	10/31/2007	Kwik Trip	American Express	-44.14	4,260.17
Credit Card	10/31/2007	Von Maur	American Express	-398.04	3,862.13
Credit Card	10/31/2007	Bubba Gump	American Express	-118.56	3,743.57
Credit Card	10/31/2007	REI	American Express	-72.66	3,670.91
Credit Card	10/31/2007	Embassy Suites	American Express	-158.74	3,512.17
Credit Card	10/31/2007	Embassy Suites	American Express	-52.21	3,459.96
Credit Card	10/31/2007	Von Maur	American Express	-121.71	3,338.25
Credit Card	10/31/2007	Von Maur	American Express	-182.70	3,155.55
Credit Card	10/31/2007	Von Maur	American Express	-155.69	2,999.86
Credit Card	10/31/2007	Fragrancenet.com	American Express	-92.07	2,907.79
Credit Card	10/31/2007	Von Maur	AMX - Blue	-179.76	2,728.03
Credit Card	10/31/2007	KB Toys	AMX - Blue	-169.01	2,559.02
Credit Card	10/31/2007	Victoria Secret	AMX - Blue	-413.18	2,145.84
Check	11/09/2007	Administration	First National Bank M St Acct	-500.00	1,645.84
Check	11/13/2007	Leiva's Ground Maintenance	Operating Account	-92.00	1,553.84
Deposit	12/21/2007	Bojanski, Rhonda'	Operating Account	500.00	2,053.84
Bill	12/28/2007	Alltel	Accounts Payable - Trade	-28.43	2,025.41

Accountability of Credit Card Charges

- The Autism Center did not have a formal written policy explaining the proper use of credit cards and the documentation required to support all purchases.
- Credit card statements were not readily provided to the APA by the Autism Center. The APA requested the statements numerous times and waited several weeks while the Autism Center tried to locate the statements and receipts. The Autism Center staff were unable to locate several receipts.
- The Autism Center did not adequately review the credit card statements and supporting documentation to ensure the charges were directly related to the habilitation of persons receiving services.
- The Autism Center did not consistently record like expenses to the same or correct accounts in their accounting software. Additionally, the APA observed vendor charges on the credit card statement recorded under a different vendor in the accounting system; for example, Papa John's

pizza, Grandmothers restaurant, La Mesa Mexican restaurant, and Bellevue Keno Casino were all recorded under Bellevue Keno Casino.

We recommend the Autism Center:

- Ensure all credit card charges are allowable per Title 205 NAC 3-008 and directly related to habilitation services.
- Ensure adequate documentation is maintained to support all credit card charges.
- Ensure employees' W-2 forms include amounts for personal meal expenses as taxable income and amend prior year W-2 forms as necessary to comply with the IRC.
- Develop written policies regarding the proper use of credit cards, including the documentation required to support all charges.
- Conduct and document a review of all credit card statements to ensure all charges are reasonable, necessary, and allowable.
- Ensure proper and consistent recording of credit card charges in its accounting software.

7. Unused Rental Property **See Exhibit Q, R, S, T, U, V and W.**

On June 15, 2007, the Autism Center contracted with J. J. & A. Enterprises to lease property to be used for assisted living residential services. The articles of organization for J. J. & A. Enterprises indicate the management of the company is comprised of the Autism Center's CEO and COO. Moreover, the Autism Center's COO signed the lease agreement as both the landlord representing J. J. & A. Enterprises and the tenant for the Autism Center. The total rent for the two-year term of the agreement is $67,080, payable in equal monthly installments of $2,795. A search on the Sarpy County Public Property website (http://www.sarpy.com/sarpyproperty/) revealed the property is actually owned by Sharon and Roy Lilledahl, parents of the Autism Center's COO.

As of May 1, 2008, the property had not been used to provide any client services; however, two clients entered the property on May 5, 2008.

On June 6, 2007, the Interim Chairman of the Autism Center's Board documented the related party transaction between J. J. & A. Enterprises and the Autism Center's COO to ensure full disclosure of the lease agreement to the Board. Additionally, the Interim Chairman indicated the owners of the property "have offered to make capital improvements into the property in order to facilitate the needs of the ambulatory handicapped clients." The lease was approved by the Board on June 7, 2007. The lease agreement described the condition of the premises as being "in good order, repair, and in a safe, clean and tenantable condition." However, the Autism Center paid almost $23,000 for upgrades and improvements to the property, including a deck replacement for $17,332, installation of fire protection equipment for $2,832, and the purchase and installation of a new furnace for $2,817.

Between July 2007 and April 2008, the Autism Center made payments to J. J. & A. Enterprises totaling $35,194.

Date	Num	Memo	Amount
07/02/2007	1668	July Rent Lafayette	$2,795
07/02/2007	1668	Damage Deposit	$1,000
07/02/2007	5301	Counter Check written to First National Bank	$2,949
07/30/2007	1812	Rent 114 Lafayette Lane	$2,795
08/29/2007	ACH	Rent 114 Lafayette Lane	$2,795
10/01/2007	DD	Rent 114 Lafayette Lane	$2,795
11/07/2007	dd	Rent 114 Lafayette Lane	$2,795
11/09/2007	cleared	(no description in software)	$500
11/28/2007	2406	Rent 114 Lafayette Lane	$2,795
12/26/2007	dd	Rent 114 Lafayette Lane	$2,795
02/01/2008	dd	Rent 114 Lafayette Lane	$2,795
2/29/2008	dd	Rent 114 Lafayette Lane	$2,795
3/28/2008	dd	Rent 114 Lafayette Lane	$2,795
4/18/2008	dd	Rent 114 Lafayette Lane	$2,795
		Total 7-2007 thru 4-2008	$35,194

When questioned about the lease agreement, the Autism Center's COO claimed J. J. & A. Enterprises had already contracted to purchase the rental property from her parents. Moreover, she agreed to provide the APA with a copy of that contract. Despite the passing of many weeks, as well as numerous additional requests from the APA, the COO failed to provide the promised documentation – all the while continuing to insist upon its existence. Hoping to expedite a copy of the contract the APA requested assistance from legal counsels for both the Autism Center and the COO; however, that effort proved equally futile, as no documentation to support the alleged purchase agreement was forthcoming — leading the APA to question its existence. Finally, on the afternoon of June 16, 2008, the legal counsel for the Autism Center e-mailed the APA documents purporting to substantiate the existence of the purchase agreement in question. In fact, the documents received did precisely the opposite – bolstering the APA's doubt that, despite the COO's assertions to the contrary, no such contract had previously existed. To start, though made retroactive as of June 15, 2007, the purchase agreement was not entered into until June 9, 2008. Moreover, both the purchase agreement and the accompanying trust deed were also notarized on June 9, 2008, many weeks after the COO had affirmed that a contract was already in existence.

Although the Board was made aware of the relationship between the parties involved, they appear to have been misled as to the true ownership of the property. The Autism Center's transactions with regard to the leased property raise serious questions about possible conflicts of interest.

> We recommend the Board re-evaluate the lease agreement, paying particular attention to the ownership of the property, the parties to the lease agreement, and the usage of the property to determine its benefit, if any, to the clients of the Autism Center.

8. Personal Vehicle Mileage Expense Reimbursement **See Exhibit X.**

The Autism Center's COO was reimbursed for personal vehicle mileage expenses without adequate supporting documentation, as follows:

Date	Amount
07/20/2007	$3,010.48
12/06/2007	$1,675.52
Total	$4,686.00

The APA requested documentation to support these mileage expenses. The documentation provided for the December 2007 reimbursement was inadequate to determine the nature of the mileage expenses (business or personal), the purpose of the trips, the points of destination, and the dates and times of each. Moreover, despite several requests, documentation was not provided until May 27, 2008, to support the July 2007 reimbursement. Not only was the APA unable to determine when that additional information was created, but also it was found to be inadequate, as noted above.

Due to the lack of appropriate documentation, the APA was unable to determine whether any of the miles claimed for reimbursement were for commuting. The Internal Revenue Service does not consider reimbursement for commuting between an employee's home and primary place of business to be a deductible expense, treating it instead as taxable income.

> We recommend the Board require adequate documentation to ensure all mileage reimbursements are appropriate and necessary expenses of the Autism Center.

Comments and Recommendations Related to DHHS Payments for Autism Center Services

9. "Host Family" Contracts - DHHS

The APA evaluation of DHHS payments to the Autism Center for services provided to four clients noted the following:

Incorrect Room and Board and Personal Needs Expenses

For July 2007 through December 2007, DHHS disability specialists authorized incorrect room and board and personal needs expenses in the Individual Program Plan (IPP) for two of three State wards at the Autism Center. DHHS - Division of Children and Family Service, Protection and Safety, is responsible for authorizing the rates of State wards. The correct rates for room and board and personal needs are $470 for room and board and $60 for personal needs. Instead, DHHS overpaid the Autism Center as follows:

Month	Client	Per N-FOCUS Room and Board	Per N-FOCUS Personal Needs	Correct Rate Room and Board	Correct Rate Personal Needs	DHHS Overpayment
July 2007*	Client 2	$ 134	$ 21	$ 121	$ 16	$ 18
August 2007	Client 2	$ 520	$ 80	$ 470	$ 60	$ 70
September 2007	Client 2	$ 520	$ 80	$ 470	$ 60	$ 70
October 2007	Client 2	$ 520	$ 80	$ 470	$ 60	$ 70
November 2007	Client 2	$ 520	$ 80	$ 470	$ 60	$ 70
December 2007	Client 2	$ 520	$ 80	$ 470	$ 60	$ 70
July 2007	Client 3	$ 519	$ 60	$ 470	$ 60	$ 49
August 2007	Client 3	$ 540	$ 60	$ 470	$ 60	$ 70

Month	Client	Per N-FOCUS Room and Board	Per N-FOCUS Personal Needs	Correct Rate Room and Board	Correct Rate Personal Needs	DHHS Overpayment
September 2007	Client 3	$ 540	$ 60	$ 470	$ 60	$ 70
October 2007	Client 3	$ 540	$ 60	$ 470	$ 60	$ 70
November 2007	Client 3	$ 540	$ 60	$ 470	$ 60	$ 70
December 2007	Client 3	$ 540	$ 60	$ 470	$ 60	$ 70
July 2007	Client 4	$ 470	$ 60	$ 470	$ 60	$ -
August 2007	Client 4	$ 470	$ 60	$ 470	$ 60	$ -
September 2007	Client 4	$ 470	$ 60	$ 470	$ 60	$ -
October 2007	Client 4	$ 470	$ 60	$ 470	$ 60	$ -
November 2007	Client 4	$ 470	$ 60	$ 470	$ 60	$ -
December 2007	Client 4	$ 470	$ 60	$ 470	$ 60	$ -
Total DHHS Overpayment						$ 767

* Client was in host home for 8 of 31 days in July 2007.

Room and Board and Personal Needs Amounts Paid by DHHS vs. IPP Authorized Amounts

The IPP, which is prepared by DHHS, authorizes room and board and personal needs expenses for each client. However, the amount paid to the Autism Center by DHHS did not correspond to the authorization documented in the IPP, as noted below:

		IPP		DHHS Payment		
Month	Client	Room and Board	Personal Needs	Room and Board	Personal Needs	Variance
July 2007	Client 2	$ 134	$ 15	$ 134	$ 21	$ (6)
August 2007	Client 2	$ 520	$ 60	$ 520	$ 80	$ (20)
September 2007	Client 2	$ 520	$ 60	$ 520	$ 80	$ (20)
October 2007	Client 2	$ 520	$ 60	$ 520	$ 80	$ (20)
November 2007	Client 2	$ 520	$ 60	$ 520	$ 80	$ (20)
December 2007	Client 2	$ 520	$ 60	$ 520	$ 80	$ (20)
July 2007	Client 3	$ 519	$ 60	$ 519	$ 60	$ -
August 2007	Client 3	$ 519	$ 60	$ 540	$ 60	$ (21)
September 2007	Client 3	$ 519	$ 60	$ 540	$ 60	$ (21)
October 2007	Client 3	$ 519	$ 60	$ 540	$ 60	$ (21)
November 2007	Client 3	$ 519	$ 60	$ 540	$ 60	$ (21)
December 2007	Client 3	$ 519	$ 60	$ 540	$ 60	$ (21)
July 2007	Client 4	$ 520	$ -	$ 470	$ 60	$ (10)
August 2007	Client 4	$ 520	$ -	$ 470	$ 60	$ (10)
September 2007	Client 4	$ 520	$ -	$ 470	$ 60	$ (10)
October 2007	Client 4	$ 520	$ -	$ 470	$ 60	$ (10)
November 2007	Client 4	$ 520	$ -	$ 470	$ 60	$ (10)
December 2007	Client 4	$ 520	$ -	$ 470	$ 60	$ (10)
Total Variance Between IPP and Payment						$ (271)

Service Amounts Paid by DHHS vs. IPP Authorized Amounts

The IPP, which is prepared by DHHS, authorizes the number of service hours and rates required for each client. The APA determined the IPP information did not agree to the information found in N-FOCUS. Additionally, DHHS did not maintain adequate documentation to support changes in authorized hours. According to a DHHS–DD employee, "Multiple people are involved in the many steps that must occur between the IPP meeting and the claims processing, which may lead to gaps in communication and subsequent errors." The DHHS employee continued, "There is currently no standardized statewide method for assuring service authorizations are completed correctly (i.e., matches what is documented in the IPP) or for assuring/verifying that claims are completed

accurately. Each service area has internal processes." Following are variances noted regarding DHHS records:

- Client 1's IPP authorized 152 hours per month of habilitation assisted day services; however, N-FOCUS indicated 153 hours per month for these services at a rate of $22.57 per hour. For July 2007 through December 2007, DHHS overpaid services for Client 1 in the amount of $135 (6 months at $22.57 per hour).
- Client 1's services were incorrectly coded in N-FOCUS. The IPP for Client 1 authorized hours for habilitation assisted residential services – code 2026, which was used as the code in N-FOCUS. However, since the client lives with a "host family," the actual code and service should be habilitation extended family home – code 4824. The rates for these codes are the same, and there is no financial effect; however, the miscoding does not reflect the actual service being provided to the client.
- Client 4's IPP authorized $5,155 per month for 237 hours of residential services. For July 2007 through December 2007, DHHS paid $5,709 per month for 237 hours residential services. According to DHHS staff, the N-FOCUS amount is correct; however, the IPP amount was not updated.
- Client 3's IPP authorized 273 hours per month for extended family home residential services. The DHHS service coordinator provided a signed DHHS - DD Form 4A, which is a waiver services provider authorization, to support the increase from the original IPP to 304 hours for May 2007, 338 hours for June 2007, and 403 hours for July 2007. DHHS paid the Autism Center 403 hours in July 2007 and 366 hours in August 2007. Until the APA inquired in March 2008, DHHS had no documentation to support the increase in authorized hours for August 2007.

There is an increased risk for errors and overpayments without adequate procedures to ensure authorizations are adequately documented, recorded, and paid by DHHS.

We recommend DHHS:

- Establish written policies for determining room and board and personal needs expenses to ensure service providers are consistently and appropriately paid.
- Implement procedures to ensure all service authorizations accurately reflect the needs of the clients, including documentation to support any updates or revisions, and are properly entered into N-FOCUS.
- Implement procedures to ensure providers are not overpaid for services provided.

10. Overnight Hours – DHHS **See Exhibit H.**

DHHS authorized the Autism Center to provide Client 35 with 173 habilitation assisted day hours and 550 habilitation assisted residential hours for a total of 723 hours per month, which equals approximately 23 hours of care per day. Client 35 resides independently in a private apartment. According to DHHS, an exception was made several years ago in Client 35's case to allow for overnight hours. However, DHHS was unable to determine why the exception has been made and continued from year to year. The Autism Center billed the maximum number of hours authorized, which included hours from 10:00 p.m. to 6:00 a.m.

Between June 2007 and December 2007, the Autism Center billed $37,947 for overnight hours. DHHS could neither justify nor explain why the overnight hours were authorized or paid. This amount paid included all hours from 10:00 p.m. to 6:00 a.m., during which the client should have been sleeping. Additionally, other providers billed overnight hours for Client 35 prior to the period tested.

Without adequate procedures at DHHS to ensure amounts paid to providers are current, accurate, and not for duplicate services, there is an increased risk for continued overpayments.

> We recommend DHHS implement automated review procedures or conduct periodic manual reviews of client files to ensure providers are not overpaid for services provided at the same time. Specifically, we recommend DHHS review the authorization for overnight hours of Client 35 to ensure those hours are appropriate and necessary. Moreover, DHHS should take appropriate action to recover any overpayment for overnight hours from the Autism Center and any other provider.

DHHS' Overall Response:

DHHS' responses to the draft report are included as **Exhibit AA**. Additionally, during several meetings with the APA, DHHS has indicated general agreement with the information and findings contained in the draft report.

Autism Center's Response:

The Autism Center responded to the draft report through its legal counsel, and that response is included as **Exhibit AB**. The Autism Center provided no information to substantiate any of the defenses or claims made in its response. Because of this failure to provide specific information to refute the findings in this report, the APA considers the comments contained in the Autism Center's response to be redundant and without merit. Therefore, the APA declines to address them.

APA Overall Conclusion

Due to the refusal of the Autism Center to cooperate fully with APA staff, the completion of this evaluation was made unusually difficult, not to mention unnecessarily prolonged. When asked to provide records to support and document billings made to DHHS, for instance, the Autism Center unreasonably delayed or resisted outright providing the requested information; some documentation sought was never made available. Moreover, rather than deal directly with APA staff, the Autism Center chose to obtain legal representation. Similarly, the Autism Center's CEO and COO, as well as its Administrator of Corporate Finance, also sought the intervention of legal counsel.

The Autism Center's Board should increase its monitoring of the Autism Center's financial and service activities to ensure amounts billed to DHHS are accurate and fully supported, funds are properly spent, and the Autism Center is financially stable.

Failure of the Autism Center to maintain financial stability, as determined by DHHS, is a material breach of its service contract with DHHS. Given its salary structure and other expenditures, it appears the Autism Center could not have maintained financial stability without overbilling DHHS.

In light of the findings noted in this report, the APA has little faith in the ability of the Autism Center to provide proper services to its clients while complying with DHHS billings and documentation requirements. Because of this, we recommend DHHS evaluate the information provided in this report regarding the Autism Center's viability and, if needed, take immediate action to relocate clients to other facilities and terminate its service provider contract, thereby protecting both funds provided for client services and taxpayer dollars.

The information regarding falsified records has been referred to the Attorney General and DHHS legal counsel for possible criminal prosecution.

The APA employees involved in this evaluation were:

Mary Avery, Special Audits and Finance Manager
Cindy Janssen, Audit Manager
Lance Lambdin, Legal Counsel
Kris Kucera, Auditor-In-Charge
Jennifer Cromwell, Investigator
Acacia Crist, Auditor II

If you have any questions regarding the above information, please contact our office. The APA wishes to thank DHHS for its assistance in this evaluation.

Signed Original on File

Mary Avery	Cindy Janssen	Kris Kucera
Special Audits and Finance Manager	Audit Manager	Auditor-In-Charge

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Exhibit A

The following definitions are from various sections of the current Title 480 NAC or NFOCUS service code definitions provided by DHHS:

Per Title 480 NAC

Documentation – Written, dated, and authenticated evidence.

Unit – A unit of day is defined as an hour.

Individual Program Plan (IPP) – The IPP shall "include assessments identifying the individual's strengths, needs, preferences, and maximum units of service… The IPP is developed annually and reviewed at a minimum of semi-annually..."

Individual and Family Support Plan (IFSP) – "A written plan describing services to be furnished, frequency, and type of provider furnishing services needed to support the family and maintain the child's placement with the family and/or in the community."

Individual Education Program (IEP) – "The written statement for a verified handicapped child…which specifies the special education and related services necessary to assure that child a free, appropriate public education."

Habilitation Services – "Waiver services defined as an aggregate set of essential interventions, designated in the IFSP, which develop and retain the client's capacity for independence, self-care, and social and/or economic functioning." This includes training in daily living, "…such as: eating and drinking, toileting, dressing, mobility skills, socialization skills, communication skills, sensori-motor and other skills directed at increasing independent functioning." Habilitation can be individual or group teaching and can occur in the client's home or in the community.

Habilitative Day Care – "Child care provided for less than 12 hours per day to allow the usual caregiver(s) to accept or maintain employment…Any interventions and/or training services provided as a component of habilitative day care shall be…an extension of, rather than a duplication of, any services provided by the habilitation services provider."

Homemaker Services – "Homemaker services are only available to clients residing in their family homes…general household activities necessary for maintaining and operating the client's natural home to allow the usual caregiver to attend to and nurture the client. "

Transportation – "Transportation of clients to services indicated in the IFSP will be included as a component of habilitation and the cost of transportation will be included in the established rates for waiver services."

Respite Care – "Respite care is only available to clients residing in their family home…temporary relief to the family from the continuous support and care of a dependent child with a disability…not to exceed 30 days per waiver year."

Specialized Service – "Service provided specifically for persons with developmental disabilities by a certified agency."

Service – "A direct intervention for increasing and/or maintaining the client's ability for independent living and self-determination."

Provider – "An agency or individual(s) that has entered into an agreement for the delivery of waiver services."

Per Developmental Disabilities System Service Code Definitions/NFOCUS Codes

Habilitation Assisted Day – "Adult Assisted Day/Vocational services and supports are provided in a setting where there is community-based developmental disabilities (CBDD) provider staff on-site and immediately available to the individual receiving the services at all times."

Habilitation Assisted Residential – "Assisted Residential services and supports provided in a setting where there is community-based developmental disabilities (CBDD) provider staff on-site and available to the individual receiving the service at all time, including sleep time. Assisted residential services may be provided in group homes, apartments, or other living environments where a person might obtain, retain, and/or advance in independence. Assisted residential services are not provided in a day service setting and may not take the place of educational services provided by a school."

Habilitation Supported Day – "Supported Day/Vocational services and support are provided in a setting where community-based developmental disabilities (CBDD) provider staff are intermittently available to the individual receiving services and are therefore not constantly on-site/available to the person receiving services. Training and supports are designed to provide the individual with 1:1 assistance/instruction necessary to learn work-related responsibilities."

Habilitation Supported Residential – "Supported Residential services and supports are provided in a setting where the individual may be responsible for maintaining his/her own home, both financially, and domestically, with periodic supervision/support from the community-based developmental disabilities (CBDD) provider staff. Provider staff is intermittently available to the individual receiving services and is therefore not constantly on-site/available to the person receiving services. Training and supports are designed to provide the individual with 1:1 assistance/instruction…"

Habilitation In-Home Supported Residential – "In-Home Supported Residential service is provided to an individual living with his/her family in order to provide support to the individual and/or the family or to prevent an out-of-home placement. Community-based developmental disabilities (CBDD) provider staff are intermittently available and are therefore not constantly on-site/available to the person receiving services. Training and supports are designed to provide the individual with 1:1 assistance/instruction…"

Autism Center Special Evaluation
Individual Habilitation Services
June 2007

Exhibit B

Client	Authorized Service (Note 3, 4)	Begin Service Date	End Service Date	Hours Paid to Employees by Autism Center (QuickBooks) (Note 6)	Hours Billed to DHHS (Note 6)	Total Billed	DHHS Reduction (Note 2)	Amount Paid By DHHS	Hours Authorized Per N-Focus	APA Calculated Hours Per Timesheets Up to Authorization	APA Adjustments (Note 5)	DHHS Overpaid (Underpaid)	Amount
Client 11	Habil Assisted Day	6/5/2007	6/30/2007	13.50	47.00	$ 1,130.35	$ 113.04	$ 1,017.31	47.00	1.50	1	57.50	$ 1,382.88
Client 11	Habil in Home	6/4/2007	6/30/2007		12.00	$ 343.56	$ 34.36	$ 309.20	105.00	Note 1			
Client 12	Habil in Home	6/4/2007	6/30/2007	161.75	180.00	$ 5,153.40	$ 515.34	$ 4,638.06	180.00	152.25	1, 2, 4	27.75	$ 794.48
Client 13	Habil in Home	6/4/2007	6/30/2007	263.50	245.00	$ 7,014.35	$ 701.44	$ 6,312.91	245.00	162.50	1, 4, 5	82.50	$ 2,361.98
Client 14	Habil in Home	6/4/2007	6/30/2007	40.75	41.00	$ 1,173.83	$ 117.38	$ 1,056.45	41.00	41.00		0.00	$ -
Client 15	Habil in Home	6/4/2007	6/30/2007	1.67	28.00	$ 801.64	$ 80.16	$ 721.48	108.00	1.67	1	26.33	$ 753.83
Client 16	Habil in Home	6/4/2007	6/30/2007	145.50	110.00	$ 3,149.30	$ 314.93	$ 2,834.37	110.00	141.00	1, 4	11.00	$ 314.93
Client 16	Habil Supported Day	6/4/2007	6/30/2007		42.00	$ 1,202.46	$ 120.25	$ 1,082.21	42.00				
Client 17	Habil in Home	6/4/2007	6/30/2007	164.75	179.00	$ 5,124.77	$ 512.48	$ 4,612.29	179.00	148.50	1, 4	30.50	$ 873.22
Client 18	Habil in Home	6/4/2007	6/30/2007	103.50	90.00	$ 2,576.70	$ 257.67	$ 2,319.03	90.00	90.00		0.00	$ -
Client 19	Habil Supported Res	6/4/2007	6/30/2007	7.50	39.00	$ 1,116.57	$ 111.66	$ 1,004.91	78.00	7.00	1, 2	32.00	$ 916.16
Client 20	Habil in Home	6/4/2007	6/30/2007	192.25	169.00	$ 4,838.47	$ 483.85	$ 4,354.62	169.00	169.00		0.00	$ -
Client 21	Habil in Home	6/4/2007	6/30/2007	4.50	18.00	$ 515.34	$ 51.53	$ 463.81	18.00	4.50	1	13.50	$ 386.51
Client 22	Habil Supported Day	6/4/2007	6/30/2007	51.75	57.00	$ 1,631.91	$ 163.19	$ 1,468.72	57.00	50.75	1, 2	6.25	$ 178.94
Client 23	Habil Supported Day	6/4/2007	6/30/2007	0.00	29.00	$ 830.27	$ 83.03	$ 747.24	29.00	0.00	1	29.00	$ 830.27
Client 24	Habil in Home	6/4/2007	6/30/2007	152.00	186.00	$ 5,325.18	$ 532.52	$ 4,792.66	186.00	147.50	1, 2, 4	38.50	$ 1,102.26
Client 25	Habil in Home	6/4/2007	6/30/2007	149.50	152.00	$ 4,351.76	$ 435.18	$ 3,916.58	152.00	149.00	1, 2	3.00	$ 85.89
Client 26	Habil in Home	6/4/2007	6/30/2007	116.25	160.00	$ 4,580.80	$ 458.08	$ 4,122.72	160.00	114.75	1, 4	45.25	$ 1,295.51
Client 27	Habil in Home	6/4/2007	6/30/2007	183.50	190.00	$ 5,439.70	$ 543.97	$ 4,895.73	190.00	151.00	1, 2	39.00	$ 1,116.57
												Total	**$ 12,393.43**

Note 1: The service hours provided to Client 11 were not separated between Habil Assisted Day and Habil in Home. Therefore, the hours were combined for the two services and the overpaid hours were multiplied by the lower Habil Assisted Day rate of $24.05 per hour.

Note 2: The June reduction was made by DHHS to reduce the payment to 90% of the rates noted in Note 3, below.

Note 3: Habil in Home is paid at $28.63 per hour.
Habil Supported Day is paid at $28.63 per hour.
Habil Supported Res is paid at $28.63 per hour.
Training and supports for these service codes are designed to provide the individual with one to one assistance or instruction.
Habil Assisted Day is paid at $24.05 per hour.

Note 4: Habil in Home = Habilitation in Home
Habil Supported Day = Habilitation Supported Day
Habil Supported Res = Habilitation Supported Residential
Habil Assisted Day = Habilitation Assisted Day

Note 5: APA considered hours billable, unless the following factors were present on any day during this month.
Adjustment 1: No timesheet, no signed timesheet, or timesheet did not identify client or facility.
Adjustment 2: Administration and other non-direct support hours.
Adjustment 3: Paid time off, sick leave and holiday.
Adjustment 4: Services provided to client overlapped services provided by different employee.
Adjustment 5: Overnight hours from 10:00 p.m. to 6:00 a.m.

Note 6: Hours Paid to Employees by Autism Center from QuickBooks did not agree to hours billed to DHHS and adequate supporting documentation was not always on file to support the hours claimed.

Exhibit B

Autism Center Special Evaluation
Individual Habilitation Services
July 2007

Client	Authorized Service (Note 2, 3)	Begin Service Date (Note 6)	End Service Date (Note 6)	Hours Paid to Employees by Autism Center (QuickBooks) (Note 5)	Hours Billed to DHHS (Note 5)	Amount Paid By DHHS	Hours Authorized Per N-Focus	APA Calculated Hours Per Timesheets Up to Authorization	APA Adjustments (Note 4)	DHHS Overpaid (Underpaid)	Amount
Client 11	Habil in Home	7/27/2007	7/31/2007	21.75	39.00	$ 1,044.81	118.00	19.25	1, 2	19.75	$ 529.10
Client 12	Habil in Home	7/27/2007	7/31/2007	171.50	189.00	$ 5,063.31	200.00	127.75	1, 2, 4	61.25	$ 1,640.89
Client 13	Habil in Home	7/27/2007	7/31/2007	270.75	272.00	$ 7,286.88	272.00	136.50	1, 2, 4, 5	135.50	$ 3,630.05
Client 14	Habil in Home	7/27/2007	7/31/2007	31.50	46.00	$ 1,232.34	46.00	40.75	1, 2	5.25	$ 140.65
Client 16	Habil in Home	7/27/2007	7/31/2007	150.50	122.00	$ 3,268.38	122.00	147.00	1, 2, 4	19.00	$ 509.01
Client 16	Habil Supported Day	7/1/2007	7/31/2007		44.00	$ 1,178.76	44.00				
Client 17	Habil in Home	7/27/2007	7/31/2007	181.50	199.00	$ 5,331.21	199.00	177.00	1, 2, 4, 5	22.00	$ 589.38
Client 18	Habil in Home	7/1/2007	7/31/2007	109.25	100.00	$ 2,679.00	100.00	100.00		0.00	$ -
Client 19	Habil Supported Res	7/27/2007	7/31/2007	20.00	57.00	$ 1,527.03	87.00	20.00	1	37.00	$ 991.23
Client 20	Habil in Home	7/27/2007	7/31/2007	232.25	187.00	$ 5,009.73	187.00	159.25	1, 2, 4	27.75	$ 743.42
Client 21	Habil in Home	7/27/2007	7/31/2007	22.25	20.00	$ 535.80	20.00	8.75	1	11.25	$ 301.39
Client 22	Habil Supported Day	7/27/2007	7/31/2007	33.50	60.00	$ 1,607.40	60.00	47.00	1	13.00	$ 348.27
Client 24	Habil in Home	7/27/2007	7/31/2007	184.75	206.00	$ 5,518.74	206.00	176.00	1, 2, 4	30.00	$ 803.70
Client 25	Habil in Home	7/27/2007	7/31/2007	122.00	169.00	$ 4,527.51	169.00	122.00	1	47.00	$ 1,259.13
Client 26	Habil in Home	7/27/2007	7/31/2007	134.50	97.00	$ 2,598.63	177.00	134.00	Note 1	(37.00)	$ (991.23)
Client 27	Habil in Home	7/1/2007	7/31/2007	155.50	211.00	$ 5,652.69	211.00	99.50	1, 2, 4	111.50	$ 2,987.09
										Total	**$ 13,482.08**

Note 1: The Autism Center originally billed DHHS 177 days for Client 26 in August 2007. In October 2007 an overpayment was established of 80 hours and only 97 hours were paid.

Note 2: Habil in Home is paid at $26.79 per hour.
Habil Supported Day is paid at $26.79 per hour.
Habil Supported Res is paid at $26.79 per hour.
Training and supports for these service codes are designed to provide the individual with one to one assistance or instruction.

Note 3: Habil in Home = Habilitation in Home
Habil Supported Day = Habilitation Supported Day
Habil Supported Res = Habilitation Supported Residential

Note 4: APA considered hours billable, unless the following factors were present on any day during this month.
Adjustment 1: No timesheet, no signed timesheet, or timesheet did not identify client or facility.
Adjustment 2: Administration and other non-direct support hours.
Adjustment 3: Paid time off, sick leave and holiday.
Adjustment 4: Services provided to client overlapped services provided by different employee.
Adjustment 5: Overnight hours from 10:00 p.m. to 6:00 a.m.

Note 5: Hours Paid to Employees by Autism Center from QuickBooks did not agree to hours billed to DHHS and adequate supporting documentation was not always on file to support the hours claimed.

Note 6: The incorrect July service dates were entered into N-Focus. Services were authorized and performed for the entire month of July.

Exhibit B

Autism Center Special Evaluation
Individual Habilitation Services
August 2007

Client	Authorized Service (Note 1, 2)	Begin Service Date	End Service Date	Hours Paid to Employees by Autism Center (QuickBooks) (Note 4)	Hours Billed to DHHS (Note 4)	Amount Paid By DHHS	Hours Authorized Per N-Focus	APA Calculated Hours Per Timesheets Up to Authorization	APA Adjustments (Note 3)	DHHS Overpaid (Underpaid)	Amount
Client 11	Habil In Home	8/1/2007	8/31/2007	38.75	43.50	$ 1,165.37	118.00	37.75	1, 4	5.75	$ 154.04
Client 12	Habil In Home	8/1/2007	8/31/2007	131.00	149.00	$ 3,991.71	200.00	124.50	1, 2, 4	24.50	$ 656.36
Client 13	Habil In Home	8/1/2007	8/31/2007	239.25	272.00	$ 7,286.88	272.00	156.50	1, 4, 5	115.50	$ 3,094.25
Client 14	Habil In Home	8/1/2007	8/31/2007	50.00	46.00	$ 1,232.34	46.00	46.00		0.00	$ -
Client 15	Habil In Home	8/1/2007	8/31/2007	0.50	0.00	$ -	0.00	0.00		0.00	$ -
Client 16	Habil In Home	8/1/2007	8/31/2007	180.00	122.00	$ 3,268.38	122.00	154.00	1, 3, 4	12.00	$ 321.48
Client 16	Habil Supported Day	8/1/2007	8/31/2007		44.00	$ 1,178.76	44.00				
Client 17	Habil In Home	8/1/2007	8/31/2007	191.00	199.00	$ 5,331.21	199.00	164.00	1, 3, 4, 5	35.00	$ 937.65
Client 18	Habil In Home	8/1/2007	8/31/2007	120.00	100.00	$ 2,679.00	100.00	100.00		0.00	$ -
Client 19	Habil Supported Res	8/1/2007	8/31/2007	46.25	58.00	$ 1,553.82	87.00	44.75	1, 4	13.25	$ 354.97
Client 20	Habil In Home	8/1/2007	8/31/2007	173.25	187.00	$ 5,009.73	187.00	164.00	1, 4	23.00	$ 616.17
Client 21	Habil In Home	8/1/2007	8/31/2007	6.25	20.00	$ 535.80	20.00	6.25	1	13.75	$ 368.36
Client 22	Habil Supported Day	8/1/2007	8/31/2007	55.50	60.00	$ 1,607.40	60.00	55.50	1	4.50	$ 120.56
Client 24	Habil In Home	8/1/2007	8/31/2007	60.75	206.00	$ 5,518.74	206.00	57.50	1, 4	148.50	$ 3,978.32
Client 25	Habil In Home	8/1/2007	8/31/2007	141.50	169.00	$ 4,527.51	169.00	139.75	1, 4	29.25	$ 783.61
Client 26	Habil In Home	8/1/2007	8/31/2007	96.75	122.00	$ 3,268.38	177.00	95.50	1, 4	26.50	$ 709.94
Client 27	Habil In Home	8/1/2007	8/31/2007	172.25	211.00	$ 5,652.69	211.00	168.00	4	43.00	$ 1,151.97
										Total	**$ 13,247.68**

Note 1: Habil in Home is paid at $26.79 per hour.
Habil Supported Day is paid at $26.79 per hour.
Habil Supported Res is paid at $26.79 per hour.
Training and supports for these service codes are designed to provide the individual with one to one assistance or instruction.

Note 2: Habil in Home = Habilitation in Home
Habil Supported Day = Habilitation Supported Day
Habil Supported Res = Habilitation Supported Residential

Note 3: APA considered hours billable, unless the following factors were present on any day during this month.
Adjustment 1: No timesheet, no signed timesheet, or timesheet did not identify client or facility.
Adjustment 2: Administration and other non-direct support hours.
Adjustment 3: Paid time off, sick leave and holiday.
Adjustment 4: Services provided to client overlapped services provided by different employee.
Adjustment 5: Overnight hours from 10:00 p.m. to 6:00 a.m.

Note 4: Hours Paid to Employees by Autism Center from QuickBooks did not agree to hours billed to DHHS and adequate supporting documentation was not always on file to support the hours claimed.

Exhibit B

Autism Center Special Evaluation
Individual Habilitation Services
September 2007

Client	Authorized Service (Note 1, 2)	Begin Service Date	End Service Date	Hours Paid to Employees by Autism Center (QuickBooks) (Note 4)	Hours Billed to DHHS (Note 4)	Amount Paid by DHHS	Hours Authorized Per N-Focus	APA Calculated Hours Per Timesheets Up to Authorization	APA Adjustments (Note 3)	DHHS Overpaid (Underpaid)	Amount
Client 11	Habil in Home	9/1/2007	9/30/2007	43.75	51.00	$ 1,366.29	118.00	43.75	1	7.25	$ 194.23
Client 12	Habil in Home	9/1/2007	9/30/2007	64.25	149.00	$ 3,991.71	200.00	60.75	1	88.25	$ 2,364.22
Client 13	Habil in Home	9/1/2007	9/30/2007	190.75	139.00	$ 3,723.81	272.00	179.25	1,2,4,5	(40.25)	$ (1,078.30)
Client 14	Habil in Home	9/1/2007	9/30/2007	40.75	40.00	$ 1,071.60	46.00	30.50	1, 5	9.50	$ 254.51
Client 15	Habil in Home	9/1/2007	9/30/2007	8.75	0.00	$ -	199.00	5.75		(5.75)	$ (154.04)
Client 16	Habil in Home	9/1/2007	9/30/2007	152.50	122.00	$ 3,268.38	122.00	118.25	1, 4	47.75	$ 1,279.22
Client 16	Habil Supported Day	9/1/2007	9/30/2007		44.00	$ 1,178.76	44.00				
Client 17	Habil in Home	9/1/2007	9/30/2007	195.75	179.00	$ 4,795.41	199.00	142.75	1, 2, 4	36.25	$ 971.14
Client 18	Habil in Home	9/1/2007	9/30/2007	123.00	94.00	$ 2,518.26	100.00	122.00	5	(6.00)	$ (160.74)
Client 19	Habil Supported Res	9/1/2007	9/30/2007	48.75	52.00	$ 1,393.08	87.00	49.75	1	2.25	$ 60.28
Client 20	Habil in Home	9/1/2007	9/30/2007	162.50	187.00	$ 5,009.73	187.00	149.75	1, 4	37.25	$ 997.93
Client 22	Habil Supported Day	9/1/2007	9/30/2007	54.00	60.00	$ 1,607.40	60.00	41.75	1	18.25	$ 488.92
Client 24	Habil in Home	9/1/2007	9/30/2007	6.00	65.00	$ 1,741.35	206.00	4.00	1	61.00	$ 1,634.19
Client 25	Habil in Home	9/1/2007	9/30/2007	132.00	149.00	$ 3,991.71	169.00	132.00	1	17.00	$ 455.43
Client 26	Habil in Home	9/1/2007	9/30/2007	8.50	14.00	$ 375.06	177.00	3.75	1	10.25	$ 274.60
Client 27	Habil in Home	9/1/2007	9/30/2007	104.50	211.00	$ 5,652.69	211.00	99.00	1, 2, 4	112.00	$ 3,000.48
										Total	**$ 10,582.07**

Note 1: Habil in Home is paid at $26.79 per hour.
Habil Supported Day is paid at $26.79 per hour.
Habil Supported Res is paid at $26.79 per hour.
Training and supports for these service codes are designed to provide the individual with one to one assistance or instruction.

Note 2: Habil in Home = Habilitation in Home
Habil Supported Day = Habilitation Supported Day
Habil Supported Res = Habilitation Supported Residential

Note 3: APA considered hours billable, unless the following factors were present on any day during this month.
Adjustment 1: No timesheet, no signed timesheet, or timesheet did not identify client or facility.
Adjustment 2: Administration and other non-direct support hours.
Adjustment 3: Paid time off, sick leave and holiday.
Adjustment 4: Services provided to client overlapped services provided by different employee.
Adjustment 5: Overnight hours from 10:00 p.m. to 6:00 a.m.

Note 4: Hours Paid to Employees by Autism Center from QuickBooks did not agree to hours billed to DHHS and adequate supporting documentation was not always on file to support the hours claimed.

Exhibit B

Autism Center Special Evaluation
Individual Habilitation Services
October 2007

Exhibit B

Client	Authorized Service (Note 1, 2)	Begin Service Date	End Service Date	Hours Paid to Employees by Autism Center (QuickBooks) (Note 4)	Hours Billed to DHHS (Note 4)	Amount Paid by DHHS	Hours Authorized Per N-Focus	APA Calculated Hours Per Timesheets Up to Authorization	APA Adjustments (Note 3)	DHHS Overpaid (Underpaid)	Amount
Client 11	Habil in Home	10/1/2007	10/31/2007	52.50	52.00	$ 1,393.08	118.00	52.50		(0.50)	$ (13.40)
Client 12	Habil in Home	10/1/2007	10/31/2007	42.50	149.00	$ 3,991.71	200.00	42.50	1	106.50	$ 2,853.14
Client 13	Habil in Home	10/1/2007	10/31/2007	235.00	209.00	$ 5,599.11	272.00	200.50	1, 4	8.50	$ 227.72
Client 14	Habil in Home	10/1/2007	10/31/2007	50.00	44.00	$ 1,178.76	46.00	50.00		(2.00)	$ (53.58)
Client 15	Habil in Home	10/1/2007	10/31/2007	60.00	43.00	$ 1,151.97	120.00	60.00		(17.00)	$ (455.43)
Client 16	Habil in Home	10/1/2007	10/31/2007	123.00	122.00	$ 3,268.38	122.00	117.00	1, 4	49.00	$ 1,312.71
Client 16	Habil Supported Day	10/1/2007	10/31/2007		44.00	$ 1,178.76	44.00				
Client 17	Habil in Home	10/1/2007	10/31/2007	204.50	166.00	$ 4,447.14	199.00	152.50	1, 4, 5	46.50	$ 1,245.74
Client 17	Habil in Home	10/1/2007	10/31/2007		33.00	$ 884.07	199.00				
Client 18	Habil in Home	10/1/2007	10/31/2007	135.00	100.00	$ 2,679.00	100.00	100.00		0.00	$ -
Client 19	Habil Supported Res	10/1/2007	10/31/2007	43.50	48.00	$ 1,285.92	87.00	43.50	1	4.50	$ 120.56
Client 20	Habil in Home	10/1/2007	10/31/2007	186.25	187.00	$ 5,009.73	187.00	125.25	1, 2, 4	61.75	$ 1,654.28
Client 22	Habil Supported Day	10/1/2007	10/31/2007	62.25	60.00	$ 1,607.40	60.00	49.25	1	10.75	$ 287.99
Client 24	Habil in Home	10/1/2007	10/31/2007	56.25	84.00	$ 2,250.36	206.00	56.25	1	27.75	$ 743.42
Client 25	Habil in Home	10/1/2007	10/31/2007	122.50	149.00	$ 3,991.71	169.00	122.50	1	26.50	$ 709.94
Client 26	Habil in Home	10/1/2007	10/31/2007	90.00	84.00	$ 2,250.36	177.00	89.00	1	(5.00)	$ (133.95)
Client 27	Habil in Home	10/1/2007	10/31/2007	50.50	92.00	$ 2,464.68	211.00	99.50	5	(7.50)	$ (200.93)
										Total	**$ 8,298.21**

Note 1: Habil in Home is paid at $26.79 per hour.
Habil Supported Day is paid at $26.79 per hour.
Habil Supported Res is paid at $26.79 per hour.
Training and supports for these service codes are designed to provide the individual with one to one assistance or instruction.

Note 2: Habil in Home = Habilitation in Home
Habil Supported Day = Habilitation Supported Day
Habil Supported Res = Habilitation Supported Residential

Note 3: APA considered hours billable, unless the following factors were present on any day during this month.
Adjustment 1: No timesheet, no signed timesheet, or timesheet did not identify client or facility.
Adjustment 2: Administration and other non-direct support hours.
Adjustment 3: Paid time off, sick leave and holiday.
Adjustment 4: Services provided to client overlapped services provided by different employee.
Adjustment 5: Overnight hours from 10:00 p.m. to 6:00 a.m.

Note 4 Hours Paid to Employees by Autism Center from QuickBooks did not agree to hours billed to DHHS and adequate supporting documentation was not always on file to support the hours claimed.

Exhibit B

Autism Center Special Evaluation
Individual Habilitation Services
November 2007

Exhibit B

Client	Authorized Service (Note 1, 2)	Begin Service Date	End Service Date	Hours Paid to Employees by Autism Center (QuickBooks) (Note 4)	Hours Billed to DHHS (Note 4)	Amount Paid by DHHS	Hours Authorized Per N-Focus	APA Calculated Hours Per Timesheets Up to Authorization	APA Adjustments (Note 3)	DHHS Overpaid (Underpaid)	Amount
Client 11	Habil in Home	11/1/2007	11/30/2007	43.00	105.00	$ 2,812.95	118.00	27.00	1	78.00	$ 2,089.62
Client 12	Habil in Home	11/1/2007	11/30/2007	5.50	151.00	$ 4,045.29	200.00	4.25	1	146.75	$ 3,931.43
Client 13	Habil in Home	11/1/2007	11/30/2007	231.25	226.00	$ 6,054.54	272.00	197.75	4, 5	28.25	$ 756.82
Client 14	Habil in Home	11/1/2007	11/30/2007	40.25	46.00	$ 1,232.34	46.00	40.25	1	5.75	$ 154.04
Client 15	Habil in Home	11/1/2007	11/30/2007	97.00	112.00	$ 3,000.48	120.00	97.00	1	15.00	$ 401.85
Client 16	Habil in Home	11/1/2007	11/30/2007	110.00	122.00	$ 3,268.38	122.00	110.00	1	56.00	$ 1,500.24
Client 16	Habil Supported Day	11/1/2007	11/30/2007		44.00	$ 1,178.76	44.00				
Client 17	Habil in Home	11/1/2007	11/30/2007	100.25	199.00	$ 5,331.21	199.00	94.25	1, 4	104.75	$ 2,806.25
Client 18	Habil in Home	11/1/2007	11/30/2007	105.00	100.00	$ 2,679.00	100.00	100.00		0.00	$ -
Client 19	Habil Supported Res	11/1/2007	11/30/2007	57.00	82.00	$ 2,196.78	87.00	29.00	1	53.00	$ 1,419.87
Client 20	Habil in Home	11/1/2007	11/30/2007	152.25	187.00	$ 5,009.73	187.00	128.00	1, 4	59.00	$ 1,580.61
Client 49	Habil in Home	11/1/2007	11/30/2007	110.00	147.00	$ 3,938.13	239.00	110.00	1	37.00	$ 991.23
Client 22	Habil Supported Day	11/1/2007	11/30/2007	54.50	60.00	$ 1,607.40	60.00	54.50	1	5.50	$ 147.35
Client 24	Habil in Home	11/1/2007	11/30/2007	55.75	66.00	$ 1,768.14	206.00	55.75	1	10.25	$ 274.60
Client 25	Habil in Home	11/1/2007	11/30/2007	116.50	158.00	$ 4,232.82	169.00	116.00	1	42.00	$ 1,125.18
Client 26	Habil in Home	11/1/2007	11/30/2007	61.75	78.00	$ 2,089.62	177.00	61.75	1	16.25	$ 435.34
Client 27	Habil in Home	11/1/2007	11/30/2007	134.50	126.00	$ 3,375.54	211.00	123.00	4	3.00	$ 80.37
										Total	**$ 17,694.80**

Note 1: Habil in Home is paid at $26.79 per hour.
Habil Supported Day is paid at $26.79 per hour.
Habil Supported Res is paid at $26.79 per hour.
Training and supports for these service codes are designed to provide the individual with one to one assistance or instruction.

Note 2: Habil in Home = Habilitation in Home
Habil Supported Day = Habilitation Supported Day
Habil Supported Res = Habilitation Supported Residential

Note 3: APA considered hours billable, unless the following factors were present on any day during this month.
Adjustment 1: No timesheet, no signed timesheet, or timesheet did not identify client or facility.
Adjustment 2: Administration and other non-direct support hours.
Adjustment 3: Paid time off, sick leave and holiday.
Adjustment 4: Services provided to client overlapped services provided by different employee.
Adjustment 5: Overnight hours from 10:00 p.m. to 6:00 a.m.

Note 4 Hours Paid to Employees by Autism Center from QuickBooks did not agree to hours billed to DHHS and adequate supporting documentation was not always on file to support the hours claimed.

Exhibit B

Autism Center Special Evaluation
Individual Habilitation Services
December 2007

Exhibit B

Client	Authorized Service (Note 1, 2)	Begin Service Date	End Service Date	Hours Paid to Employees by Autism Center (QuickBooks) (Note 4)	Hours Billed to DHHS (Note 4)	Amount Paid by DHHS	Hours Authorized Per N-Focus	APA Calculated Hours Per Timesheets Up to Authorization	APA Adjustments (Note 3)	Overpaid (Underpaid)	Amount
Client 11	Habil In Home	12/1/2007	12/31/2007	38.50	109.00	$ 2,920.11	118.00	38.50	1	70.50	$ 1,888.70
Client 12	Habil In Home	12/1/2007	12/31/2007	34.00	164.00	$ 4,393.56	200.00	22.25	1	141.75	$ 3,797.48
Client 13	Habil In Home	12/1/2007	12/31/2007	247.50	231.00	$ 6,188.49	272.00	181.50	1, 4, 5	49.50	$ 1,326.11
Client 14	Habil In Home	12/1/2007	12/31/2007	40.00	40.00	$ 1,071.60	46.00	40.00		0.00	$ -
Client 15	Habil In Home	12/1/2007	12/31/2007	99.25	91.00	$ 2,437.89	120.00	91.00		0.00	$ -
Client 16	Habil In Home	12/1/2007	12/31/2007	100.00	122.00	$ 3,268.38	122.00	100.00	1	66.00	$ 1,768.14
Client 16	Habil Supported Day	12/1/2007	12/31/2007		44.00	$ 1,178.76	44.00				
Client 17	Habil In Home	12/1/2007	12/31/2007	174.75	199.00	$ 5,331.21	199.00	164.42	1, 4	34.58	$ 926.40
Client 18	Habil In Home	12/1/2007	12/31/2007	96.00	100.00	$ 2,679.00	100.00	87.00	1, 2	13.00	$ 348.27
Client 19	Habil Supported Res	12/1/2007	12/31/2007	50.00	86.00	$ 2,303.94	87.00	50.00	1	36.00	$ 964.44
Client 20	Habil In Home	12/1/2007	12/31/2007	162.25	187.00	$ 5,009.73	187.00	150.75	1, 4	36.25	$ 971.14
Client 49	Habil In Home	12/1/2007	12/31/2007	16.50	94.00	$ 2,518.26	239.00	16.50	1	77.50	$ 2,076.23
Client 22	Habil Supported Day	12/1/2007	12/31/2007	45.50	60.00	$ 1,607.40	60.00	45.50	1	14.50	$ 388.46
Client 24	Habil In Home	12/1/2007	12/31/2007	80.00	94.00	$ 2,518.26	206.00	56.00	1, 5	38.00	$ 1,018.02
Client 25	Habil In Home	12/1/2007	12/31/2007	150.00	164.00	$ 4,393.56	169.00	150.00	1	14.00	$ 375.06
Client 26	Habil In Home	12/1/2007	12/31/2007	40.25	62.00	$ 1,660.98	177.00	29.25	1	32.75	$ 877.37
Client 27	Habil In Home	12/1/2007	12/31/2007	130.00	119.00	$ 3,188.01	211.00	135.50		(16.50)	$ (442.04)
Client 51	Habil In Home	12/17/2007	12/31/2007	4.75	44.00	$ 1,178.76	118.00	4.75	1	39.25	$ 1,051.51
										Total	**$ 17,335.29**

Note 1: Habil in Home is paid at $26.79 per hour.
Habil Supported Day is paid at $26.79 per hour.
Habil Supported Res is paid at $26.79 per hour.
Training and supports for these service codes are designed to provide the individual with one to one assistance or instruction.

Note 2: Habil in Home = Habilitation in Home
Habil Supported Day = Habilitation Supported Day
Habil Supported Res = Habilitation Supported Residential

Note 3: APA considered hours billable, unless the following factors were present on any day during this month.
Adjustment 1: No timesheet, no signed timesheet, or timesheet did not identify client or facility.
Adjustment 2: Administration and other non-direct support hours.
Adjustment 3: Paid time off, sick leave and holiday.
Adjustment 4: Services provided to client overlapped services provided by different employee.
Adjustment 5: Overnight hours from 10:00 p.m. to 6:00 a.m.

Note 4 Hours Paid to Employees by Autism Center from QuickBooks did not agree to hours billed to DHHS and adequate supporting documentation was not always on file to support the hours claimed.

Exhibit B

Autism Center Special Evaluation
Residence 1 Services
June through December 2007

Exhibit C

Client	Authorized Service (Note 1, 2)	Begin Service Date (Note 5)	End Service Date (Note 5)	Hours Paid to Employees by Autism Center (QuickBooks) (Note 4)	Hours Billed to DHHS (Note 4)	Total Billed	DHHS Reduction (Note 6)	Amount Paid By DHHS	Hours Authorized Per N-Focus	APA Calculated Hours Per Timesheets Up to Authorization	APA Adjustments (Note 3)	DHHS Overpaid (Underpaid)	Amount
Client 28	Habil Assisted Res	6/4/2007	6/30/2007		162.00	$ 4,163.40	$ 416.34	$ 3,747.06	162.00				
Client 36	Habil Assisted Res	6/4/2007	6/30/2007		266.00	$ 6,836.20	$ 1,492.73	$ 5,343.47	266.00				
Client 37	Habil Assisted Res	6/25/2007	6/30/2007		59.00	$ 1,516.30	$ 151.63	$ 1,364.67	59.00				
			Total Hours	723.33	487.00				487.00	487.00		0.00	$ -
Client 28	Habil Assisted Res	7/27/2007	7/31/2007		176.00	$ 4,239.84		$ 4,239.84	176.00				
Client 36	Habil Assisted Res	7/27/2007	7/31/2007	62.00	295.00	$ 7,106.55		$ 7,106.55	295.00	64.00			
Client 37	Habil Assisted Res	7/27/2007	7/31/2007	8.00	392.00	$ 9,443.28		$ 9,443.28	392.00	8.00			
			Total Hours	970.00	863.00				863.00	774.75	1, 2, 5	88.25	$ 2,125.94
Client 28	Habil Assisted Res	8/1/2007	8/31/2007		176.00	$ 4,239.84		$ 4,239.84	176.00				
Client 36	Habil Assisted Res	8/1/2007	8/31/2007		268.00	$ 6,456.12		$ 6,456.12	268.00				
Client 37	Habil Assisted Res	8/1/2007	8/31/2007		314.00	$ 7,564.26		$ 7,564.26	314.00				
			Total Hours	1038.50	758.00				758.00	747.50	1, 5	10.50	$ 252.95
Client 28	Habil Assisted Res	9/1/2007	9/30/2007		176.00	$ 4,239.84		$ 4,239.84	176.00				
Client 36	Habil Assisted Res	9/1/2007	9/30/2007		200.00	$ 4,818.00		$ 4,818.00	200.00				
Client 37	Habil Assisted Res	9/1/2007	9/30/2007	1.00	266.00	$ 6,407.94		$ 6,407.94	266.00	1.00			
			Total Hours	880.00	642.00				642.00	547.50	1, 2, 3, 5	94.50	$ 2,276.51
Client 28	Habil Assisted Res	10/1/2007	10/31/2007		176.00	$ 4,239.84		$ 4,239.84	176.00				
Client 36	Habil Assisted Res	10/1/2007	10/31/2007	12.50	200.00	$ 4,818.00		$ 4,818.00	200.00	12.50			
			Total Hours	961.75	376.00				376.00	376.00		0.00	$ -
Client 28	Habil Assisted Res	11/1/2007	11/30/2007		176.00	$ 4,239.84		$ 4,239.84	176.00				
Client 36	Habil Assisted Res	11/1/2007	11/30/2007	6.00	200.00	$ 4,818.00		$ 4,818.00	200.00	6.00			
			Total Hours	678.55	376.00				376.00	376.00		0.00	$ -
Client 28	Habil Assisted Res	12/1/2007	12/31/2007		176.00	$ 4,239.84		$ 4,239.84	176.00				
Client 36	Habil Assisted Res	12/1/2007	12/31/2007		200.00	$ 4,818.00	$ 633.60	$ 4,184.40	200.00				
			Total Hours	688.25	376.00				376.00	376.00		0.00	$ -
										Total		**193.25**	**$ 4,655.40**

Note 1: Habil Assisted Res is paid at $25.70 per hour for June 2007 and $24.09 per hour for July through December 2007.

Note 2: Habil Assisted Res = Habilitation Assisted Residential

Note 3: APA considered hours billable, unless the following factors were present on any day during this month.
Adjustment 1: No timesheet, no signed timesheet, or timesheet did not identify client or facility.
Adjustment 2: Administration and other non-direct support hours.
Adjustment 3: Paid time off, sick leave and holiday.
Adjustment 4: Services provided to client overlapped services provided by different employee.
Adjustment 5: Overnight hours from 10:00 p.m. to 6:00 a.m.

Note 4: Hours Paid to Employees by Autism Center from QuickBooks did not agree to hours billed to DHHS and adequate supporting documentation was not always on file to support the hours claimed.

Note 5: The incorrect July service dates were entered into N-Focus. Services were authorized and performed for the entire month of July.

Note 6: The June reduction was made by DHHS to reduce the payment to 90% of the rate noted in Note 1, above.
The December reduction was a payment deduction made by DHHS.
An additional deduction for Client 36 was made by DHHS.

Exhibit C

Autism Center Special Evaluation
Residence 2 Services
June through December 2007

Exhibit D

Client	Authorized Service (Note 1, 2)	Begin Service Date (Note 5)	End Service Date (Note 5)	Hours Paid to Employees by Autism Center (QuickBooks) (Note 4)	Hours Billed to DHHS (Note 4)	Total Billed	DHHS Reduction (Note 6)	Amount Paid By DHHS	Hours Authorized Per N-Focus	APA Calculated Hours Per Timesheets Up to Authorization	APA Adjustments (Note 3)	DHHS Overpaid (Underpaid)	Amount
Client 38	Habil Assisted Res	6/4/2007	6/30/2007		242.00	$ 6,219.40	$ 621.94	$ 5,597.46	242.00				
Client 39	Habil Assisted Res	6/4/2007	6/30/2007		206.00	$ 5,294.20	$ 529.42	$ 4,764.78	206.00				
			Total Hours	449.83	448.00				448.00	303.83	1, 4, 5	144.17	$ 3,705.17
Client 38	Habil Assisted Res	7/27/2007	7/31/2007		269.00	$ 6,480.21		$ 6,480.21	269.00				
Client 39	Habil Assisted Res	7/27/2007	7/31/2007		228.00	$ 5,492.52		$ 5,492.52	228.00				
			Total Hours	632.25	497.00				497.00	282.50	1, 2, 5	214.50	$ 5,167.31
Client 38	Habil Assisted Res	8/1/2007	8/31/2007		269.00	$ 6,480.21		$ 6,480.21	269.00				
Client 39	Habil Assisted Res	8/1/2007	8/31/2007		228.00	$ 5,492.52		$ 5,492.52	228.00				
			Total Hours	520.50	497.00				497.00	274.75	1, 2, 5	222.25	$ 5,354.00
Client 38	Habil Assisted Res	9/1/2007	9/30/2007		269.00	$ 6,480.21		$ 6,480.21	269.00				
Client 39	Habil Assisted Res	9/1/2007	9/30/2007		228.00	$ 5,492.52	$ 722.30	$ 4,770.22	228.00				
			Total Hours	609.25	497.00				497.00	362.75	1, 2, 5	134.25	$ 3,234.08
Client 38	Habil Assisted Res	10/1/2007	10/31/2007		269.00	$ 6,480.21		$ 6,480.21	269.00				
Client 39	Habil Assisted Res	10/1/2007	10/31/2007		228.00	$ 5,492.52		$ 5,492.52	228.00				
			Total Hours	624.00	497.00				497.00	376.00	1, 5	121.00	$ 2,914.89
Client 38	Habil Assisted Res	11/1/2007	11/30/2007		269.00	$ 6,480.21		$ 6,480.21	269.00				
Client 39	Habil Assisted Res	11/1/2007	11/30/2007		127.00	$ 3,059.43		$ 3,059.43	228.00				
			Total Hours	561.95	396.00				497.00	322.00	1, 3, 5	74.00	$ 1,782.66
Client 38	Habil Assisted Res	12/1/2007	12/31/2007		269.00	$ 6,480.21		$ 6,480.21	269.00				
			Total Hours	626.00	269.00				269.00	269.00		0.00	$ -
										Total		**910.17**	**$ 22,158.11**

Note 1: Habil Assisted Res is paid at $25.70 per hour for June 2007 and $24.09 per hour for July through December 2007.

Note 2: Habil Assisted Res = Habilitation Assisted Residential

Note 3: APA considered hours billable, unless the following factors were present on any day during this month.
Adjustment 1: No timesheet, no signed timesheet, or timesheet did not identify client or facility.
Adjustment 2: Administration and other non-direct support hours.
Adjustment 3: Paid time off, sick leave and holiday.
Adjustment 4: Services provided to client overlapped services provided by different employee.
Adjustment 5: Overnight hours from 10:00 p.m. to 6:00 a.m.

Note 4: Hours Paid to Employees by Autism Center from QuickBooks did not agree to hours billed to DHHS and adequate supporting documentation was not always on file to support the hours claimed.

Note 5: The incorrect July service dates were entered into N-Focus. Services were authorized and performed for the entire month of July.

Note 6: The June reduction was made by DHHS to reduce the payment to 90% of the rate noted in Note 1, above.
The September reduction was a deduction in payment made by DHHS.

Exhibit D

Autism Center Special Evaluation
Residence 3 Services
June through December 2007

Exhibit E

Client	Authorized Service (Note 1, 2)	Begin Service Date (Note 5)	End Service Date (Note 5)	Hours Paid to Employees by Autism Center (QuickBooks) (Note 4)	Hours Billed to DHHS (Note 4)	Total Billed	DHHS Reduction (Note 6)	Amount Paid By DHHS	Hours Authorized Per N-Focus	APA Calculated Hours Per Timesheets Up to Authorization	APA Adjustments (Note 3)	DHHS Overpaid (Underpaid)	Amount
Client 40	Habil Assisted Res	6/4/2007	6/30/2007		245.00	$ 6,296.50	$ 629.65	$ 5,666.85	245.00				
Client 41	Habil Assisted Res	6/4/2007	6/30/2007		165.00	$ 4,240.50	$ 424.05	$ 3,816.45	165.00				
Client 42	Habil Assisted Res	6/4/2007	6/30/2007		179.00	$ 4,600.30	$ 460.03	$ 4,140.27	179.00				
			Total Hours	450.25	589.00				589.00	466.00	1, 5	123.00	$ 3,161.10
Client 40	Habil Assisted Res	7/27/2007	7/31/2007		272.00	$ 6,552.48		$ 6,552.48	272.00				
Client 41	Habil Assisted Res	7/27/2007	7/31/2007		183.00	$ 4,408.47		$ 4,408.47	183.00				
Client 42	Habil Assisted Res	7/10/2007	7/31/2007		199.00	$ 4,793.91		$ 4,793.91	199.00				
			Total Hours	670.95	654.00				654.00	578.00	1, 2, 5	76.00	$ 1,830.84
Client 40	Habil Assisted Res	8/1/2007	8/31/2007		272.00	$ 6,552.48		$ 6,552.48	272.00				
Client 41	Habil Assisted Res	8/1/2007	8/31/2007		183.00	$ 4,408.47		$ 4,408.47	183.00				
Client 42	Habil Assisted Res	8/1/2007	8/31/2007		199.00	$ 4,793.91		$ 4,793.91	199.00				
			Total Hours	663.50	654.00				654.00	531.00	2, 3, 4, 5	123.00	$ 2,963.07
Client 40	Habil Assisted Res	9/1/2007	9/30/2007		272.00	$ 6,552.48		$ 6,552.48	272.00				
Client 41	Habil Assisted Res	9/1/2007	9/30/2007		183.00	$ 4,408.47		$ 4,408.47	183.00				
Client 42	Habil Assisted Res	9/1/2007	9/30/2007		199.00	$ 4,793.91		$ 4,793.91	199.00				
			Total Hours	650.50	654.00				654.00	503.75	1, 3, 4, 5	150.25	$ 3,619.52
Client 40	Habil Assisted Res	10/1/2007	10/31/2007		272.00	$ 6,552.48		$ 6,552.48	272.00				
Client 41	Habil Assisted Res	10/1/2007	10/31/2007		183.00	$ 4,408.47		$ 4,408.47	183.00				
Client 42	Habil Assisted Res	10/1/2007	10/31/2007		199.00	$ 4,793.91		$ 4,793.91	199.00				
			Total Hours	686.95	654.00				654.00	501.50	1, 3, 5	152.50	$ 3,673.73
Client 40	Habil Assisted Res	11/1/2007	11/30/2007		272.00	$ 6,552.48		$ 6,552.48	272.00				
Client 41	Habil Assisted Res	11/1/2007	11/30/2007		183.00	$ 4,408.47		$ 4,408.47	183.00				
Client 42	Habil Assisted Res	11/1/2007	11/30/2007		199.00	$ 4,793.91		$ 4,793.91	199.00				
			Total Hours	651.00	654.00				654.00	457.75	1, 3, 5	196.25	$ 4,727.66
Client 40	Habil Assisted Res	12/1/2007	12/31/2007		272.00	$ 6,552.48		$ 6,552.48	272.00				
Client 41	Habil Assisted Res	12/1/2007	12/31/2007		183.00	$ 4,408.47		$ 4,408.47	183.00				
Client 42	Habil Assisted Res	12/1/2007	12/31/2007		199.00	$ 4,793.91		$ 4,793.91	199.00				
			Total Hours	688.80	654.00				654.00	483.00	1, 3, 5	171.00	$ 4,119.39
										Total		**992.00**	**$ 24,095.31**

Note 1: Habil Assisted Res is paid at $25.70 per hour for June 2007 and $24.09 per hour for July through December 2007.

Note 2: Habil Assisted Res = Habilitation Assisted Residential

Note 3: APA considered hours billable, unless the following factors were present on any day during this month.
Adjustment 1: No timesheet, no signed timesheet, or timesheet did not identify client or facility.
Adjustment 2: Administration and other non-direct support hours.
Adjustment 3: Paid time off, sick leave and holiday.
Adjustment 4: Services provided to client overlapped services provided by different employee.
Adjustment 5: Overnight hours from 10:00 p.m. to 6:00 a.m.

Note 4: Hours Paid to Employees by Autism Center from QuickBooks did not agree to hours billed to DHHS and adequate supporting documentation was not always on file to support the hours claimed.

Note 5: The incorrect July service dates were entered into N-Focus. Services were authorized and performed for the entire month of July.

Note 6: The June reduction was made by DHHS to reduce the payment to 90% of the rate noted in Note 1, above.

Exhibit E

Autism Center Special Evaluation
Residence 4 Services
June through December 2007

Exhibit F

Client	Authorized Service (Note 1, 2)	Begin Service Date (Note 5)	End Service Date (Note 5)	Hours Paid to Employees by Autism Center (QuickBooks) (Note 4)	Hours Billed to DHHS (Note 4)	Total Billed	DHHS Reduction (Note 6)	Amount Paid By DHHS	Hours Authorized Per N-Focus	APA Calculated Hours Per Timesheets	APA Adjustments (Note 3)	DHHS Overpaid (Underpaid)	Amount
Client 43 (Note 7)	Habil Assisted Res	6/18/2007	6/30/2007		135.00	$ 3,469.50	$ 346.95	$ 3,122.55	249.00				
Client 43 (Note 7)	Habil in Home	6/4/2007	6/28/2007	161.58	115.00	$ 3,292.45	$ 329.25	$ 2,963.20	115.00	142.75			
Client 44	Habil Assisted Res	6/4/2007	6/30/2007		278.00	$ 7,144.60	$ 714.46	$ 6,430.14	278.00				
Client 45	Habil Assisted Res	6/4/2007	6/30/2007		247.00	$ 6,347.90	$ 634.79	$ 5,713.11	247.00				
			Total Hours	858.61	775.00				889.00	619.83	1, 4, 5	155.17	$ 3,987.87
Client 43	Habil Assisted Res	7/27/2007	7/31/2007	36.00	374.00	$ 9,009.66		$ 9,009.66	374.00	36.00			
Client 45	Habil Assisted Res	7/27/2007	7/31/2007		368.00	$ 8,865.12		$ 8,865.12	368.00				
			Total Hours	718.00	742.00				742.00	448.25	1, 5	293.75	$ 7,076.44
Client 45	Habil Assisted Res	8/1/2007	8/31/2007		323.00	$ 7,781.07		$ 7,781.07	323.00				
Client 43	Habil Assisted Res	8/1/2007	8/31/2007		345.00	$ 8,311.05		$ 8,311.05	345.00				
			Total Hours	564.75	668.00				668.00	406.75	1, 5	261.25	$ 6,293.51
Client 43	Habil Assisted Res	9/1/2007	9/26/2007		118.00	$ 2,842.62		$ 2,842.62	118.00				
Client 45	Habil Assisted Res	9/1/2007	9/30/2007		225.00	$ 5,420.25		$ 5,420.25	225.00				
			Total Hours	461.00	343.00				343.00	283.00	1, 2, 5	60.00	$ 1,445.40
Client 37	Habil Assisted Res	10/19/2007	10/31/2007		266.00	$ 6,407.94		$ 6,407.94	266.00				
			Total Hours	446.75	266.00				266.00	266.00		0.00	$ -
Client 37	Habil Assisted Res	11/1/2007	11/30/2007	6.00	266.00	$ 6,407.94		$ 6,407.94	266.00	7.00			
Client 50	Habil Assisted Res	11/9/2007	11/30/2007		234.00	$ 5,637.06		$ 5,637.06	234.00				
			Total Hours	634.65	500.00				500.00	413.75	5	86.25	$ 2,077.76
Client 37	Habil Assisted Res	12/1/2007	12/31/2007		266.00	$ 6,407.94		$ 6,407.94	266.00				
Client 50	Habil Assisted Res	12/1/2007	12/31/2007		323.00	$ 7,781.07		$ 7,781.07	323.00				
			Total Hours	783.60	589.00				589.00	508.08	1, 5	80.92	$ 1,949.36
										Total		**937.34**	**$ 22,830.34**

Note 1: Habil Assisted Res is paid at $25.70 per hour for June 2007 and $24.09 per hour for July through December 2007.
Habil in Home is paid at $28.63 per hour for June 2007.

Note 2: Habil Assisted Res = Habilitation Assisted Residential
Habil in Home = Habilitation in Home

Note 3: APA considered hours billable, unless the following factors were present on any day during this month.
Adjustment 1: No timesheet, no signed timesheet, or timesheet did not identify client or facility.
Adjustment 2: Administration and other non-direct support hours.
Adjustment 3: Paid time off, sick leave and holiday.
Adjustment 4: Services provided to client overlapped services provided by different employee.
Adjustment 5: Overnight hours from 10:00 p.m. to 6:00 a.m.

Note 4: Hours Paid to Employees by Autism Center from QuickBooks did not agree to hours billed to DHHS and adequate supporting documentation was not always on file to support the hours claimed.

Note 5: The incorrect July service dates were entered into N-Focus. Services were authorized and performed for the entire month of July.

Note 6: The June reduction was made by DHHS to reduce the payment to 90% of the rates noted in Note 1, above.

Note 7: The service hours provided to Client 43 were not separated between Habil Assisted Res and Habil in Home for June 2007. Therefore, the hours were combined for the two services and the overpaid hours were multiplied by the lower Habil Assisted Res rate of $25.70 per hour.

Exhibit F

Autism Center Special Evaluation
Vocational Center Services
June 2007

Exhibit G

Client	Authorized Service (Notes 4, 5)	Begin Service Date	End Service Date	Hours Paid to Employees by Autism Center (QuickBooks) (Note 7)	Hours Billed to DHHS (Note 7)	Total Billed	DHHS Reduction (Note 8)	Amount Paid by DHHS	Hours Authorized Per DHHS	APA Calculated Hours Per Timesheets Up to Authorization	APA Adjustments (Note 6)	DHHS Overpaid (Underpaid)	Amount
Client 28	Habil Assisted Day	6/4/2007	6/30/2007		72.00	$ 1,731.60	$ 173.16	$ 1,558.44	72.00				
Client 29	Habil Assisted Day	6/4/2007	6/30/2007		133.00	$ 3,198.65	$ 319.87	$ 2,878.78	133.00				
Client 30	Habil Assisted Day	6/4/2007	6/30/2007		47.00	$ 1,130.35	$ 113.04	$ 1,017.31	55.00				
Client 31 (Note 1)	Habil Assisted Day	6/4/2007	6/30/2007		87.00	$ 2,092.35	$ 209.24	$ 1,883.11	84.00				
Client 32	Habil Assisted Day	6/4/2007	6/30/2007		59.00	$ 1,418.95	$ 141.90	$ 1,277.05	59.00				
Client 33	Habil Assisted Day	6/4/2007	6/30/2007		87.00	$ 2,092.35	$ 209.24	$ 1,883.11	87.00				
Client 34	Habil Assisted Day	6/4/2007	6/30/2007		29.00	$ 697.45	$ 69.75	$ 627.70	29.00				
Client 1 (Note 3)	Habil Assisted Day	6/4/2007	6/30/2007	72.50	138.00	$ 3,318.90	$ 331.89	$ 2,987.01	138.00	72.50			
Voc Total Hours (Note 2)				822.13						520.55			
Total			**Total**	**894.63**	**652.00**				**657.00**	**593.05**	1, 2, 3	**58.95**	**$ 1,417.75**

Note 1: Client 31 was authorized 84 hours of vocational services for June. The Autism Center billed 87 hours, three hours over the authorization for an overpayment of $72.15.

Note 2: The employee timesheets for the Vocational Center did not specify which clients were receiving services; therefore, the hours were grouped together by month for the clients attending the Vocational Center.

Note 3: There were timesheets that listed specific hours for Client 1, so those hours were also included and added to the Vocational Center hours.

Note 4: Habil Assisted Day is paid at $24.05 per hour.

Note 5: Habil Assisted Day = Habilitation Assisted Day

Note 6: APA considered hours billable, unless the following factors were present on any day during this month.
Adjustment 1: No timesheet, no signed timesheet, or timesheet did not identify client or facility.
Adjustment 2: Administration and other non-direct support hours.
Adjustment 3: Paid time off, sick leave and holdiay.
Adjustment 4: Services provided to client overlapped services provided by different employee.
Adjustment 5: Overnight hours from 10:00 p.m. to 6:00 a.m.

Note 7: Hours Paid to Employees by Autism Center from QuickBooks did not agree to hours billed to DHHS and adequate supporting documentation was not always on file to support the hours claimed.

Note 8: The June reduction was made by DHHS to reduce the payment to 90% of the rate noted in Note 4, above.

Exhibit G

Autism Center Special Evaluation
Vocational Center Services
July 2007

Client	Authorized Service (Notes 3, 4)	Begin Service Date (Note 9)	End Service Date (Note 9)	Hours Paid to Employees by Autism Center (QuickBooks) (Note 6)	Hours Billed to DHHS (Note 6)	Total Billed	DHHS Reduction (Note 8)	Amount Paid by DHHS	Hours Authorized Per DHHS	APA Calculated Hours Per Timesheets Up to Authorization	APA Adjustments (Note 5)	DHHS Overpaid (Underpaid) (Note 7)	Amount
Client 29	Habil Assisted Day	7/27/2007	7/31/2007		139.00	$ 3,137.23		$ 3,137.23	139.00				
Client 31	Habil Assisted Day	7/27/2007	7/31/2007		84.00	$ 1,895.88		$ 1,895.88	84.00				
Client 30	Habil Assisted Day	7/1/2007	7/31/2007		49.00	$ 1,105.93		$ 1,105.93	58.00				
Client 28	Habil Assisted Day	7/27/2007	7/31/2007		78.00	$ 1,760.46		$ 1,760.46	78.00				
Client 1	Habil Assisted Day	7/27/2007	7/31/2007		153.00	$ 3,453.21		$ 3,453.21	153.00				
Client 32	Habil Assisted Day	7/27/2007	7/31/2007		62.00	$ 1,399.34		$ 1,399.34	62.00				
Client 33	Habil Assisted Day	7/1/2007	7/31/2007		91.00	$ 2,053.87	$ 758.35	$ 1,295.52	91.00				
Client 23	Habil Supported Day	7/27/2007	7/31/2007		30.00	$ 803.70		$ 803.70	30.00				
Client 34 (Note 1)	Habil Assisted Day	7/27/2007	7/31/2007		30.00	$ 677.10		$ 677.10	30.00				
Voc Total Hours (Note 2)				626.80						558.02			
Total				**626.80**	**716.00**				**725.00**	**558.02**	1, 3	**157.98**	**$ 3,565.61**

Note 1: According to documentation provided by the Autism Center, Client 34 did not attend the Vocational Center during July.

Note 2: The employee timesheets for the Vocational Center did not specify which clients were receiving services; therefore, the hours were grouped together by month for the clients attending the Vocational Center.

Note 3: Habil Assisted Day is paid at $22.57 per hour.
Habil Supported Day is paid at $26.79 per hour.

Note 4: Habil Assisted Day = Habilitation Assisted Day
Habil Supported Day = Habilitation Supported Day

Note 5: APA considered hours billable, unless the following factors were present on any day during this month.
Adjustment 1: No timesheet, no signed timesheet, or timesheet did not identify client or facility.
Adjustment 2: Administration and other non-direct support hours.
Adjustment 3: Paid time off, sick leave and holdiay.
Adjustment 4: Services provided to client overlapped services provided by different employee.
Adjustment 5: Overnight hours from 10:00 p.m. to 6:00 a.m.

Note 6: Hours Paid to Employees by Autism Center from QuickBooks did not agree to hours billed to DHHS and adequate supporting documentation was not always on file to support the hours claimed.

Note 7: The overpayment was calculated using the lower rate of $22.57 per hour.

Note 8: July reduction was a deduction in payment made by DHHS.

Note 9: The incorrect July service dates were entered into N-Focus. Services were authorized and performed for the entire month of July.

Exhibit G

Autism Center Special Evaluation
Vocational Center Services
August 2007

Exhibit G

Client	Authorized Service (Notes 2, 3)	Begin Service Date	End Service Date	Hours Paid to Employees by Autism Center (QuickBooks) (Note 5)	Hours Billed to DHHS (Note 5)	Total Billed	DHHS Reduction (Note 7)	Amount Paid by DHHS	Hours Authorized Per DHHS	APA Calculated Hours Per Timesheets Up to Authorization	APA Adjustments (Note 4)	DHHS Overpaid (Underpaid) (Note 6)	Amount
Client 29	Habil Assisted Day	8/1/2007	8/31/2007		139.00	$ 3,137.23		$ 3,137.23	139.00				
Client 31	Habil Assisted Day	8/1/2007	8/31/2007		84.00	$ 1,895.88		$ 1,895.88	84.00				
Client 30	Habil Assisted Day	8/1/2007	8/31/2007		58.00	$ 1,309.06		$ 1,309.06	58.00				
Client 28	Habil Assisted Day	8/1/2007	8/31/2007		78.00	$ 1,760.46		$ 1,760.46	78.00				
Client 23	Habil Supported Day	8/1/2007	8/31/2007		30.00	$ 803.70		$ 803.70	30.00				
Client 1	Habil Assisted Day	8/1/2007	8/31/2007		153.00	$ 3,453.21		$ 3,453.21	153.00				
Client 32	Habil Assisted Day	8/1/2007	8/31/2007		62.00	$ 1,399.34		$ 1,399.34	62.00				
Client 33	Habil Assisted Day	8/1/2007	8/31/2007		91.00	$ 2,053.87		$ 2,053.87	91.00				
Client 34	Habil Assisted Day	8/1/2007	8/31/2007		30.00	$ 677.10	$ 125.00	$ 552.10	30.00				
Voc Total Hours (Note 1)				742.25						706.08			
Total				**742.25**	**725.00**				**725.00**	**706.08**	1	**18.92**	**$ 427.02**

Note 1: The employee timesheets for the Vocational Center did not specify which clients were receiving services; therefore, the hours were grouped together by month for the clients attending the Vocational Center.

Note 2: Habil Assisted Day is paid at $22.57 per hour.
Habil Supported Day is paid at $26.79 per hour.

Note 3: Habil Assisted Day = Habilitation Assisted Day
Habil Supported Day = Habilitation Supported Day

Note 4: APA considered hours billable, unless the following factors were present on any day during this month.
Adjustment 1: No timesheet, no signed timesheet, or timesheet did not identify client or facility.
Adjustment 2: Administration and other non-direct support hours.
Adjustment 3: Paid time off, sick leave and holdiay.
Adjustment 4: Services provided to client overlapped services provided by different employee.
Adjustment 5: Overnight hours from 10:00 p.m. to 6:00 a.m.

Note 5: Hours Paid to Employees by Autism Center from QuickBooks did not agree to hours billed to DHHS and adequate supporting documentation was not always on file to support the hours claimed.

Note 6: The overpayment was calculated using the lower rate of $22.57 per hour.

Note 7: August reduction was a deduction in payment made by DHHS.

Exhibit G

Autism Center Special Evaluation
Vocational Center Services
September 2007

Exhibit G

Client	Authorized Service (Notes 2, 3)	Begin Service Date	End Service Date	Hours Paid to Employees by Autism Center (QuickBooks) (Note 5)	Hours Billed to DHHS (Note 5)	Amount Paid by DHHS	Hours Authorized Per DHHS	APA Calculated Hours Per Timesheets Up to Authorization	APA Adjustments (Note 4)	DHHS Overpaid (Underpaid) (Note 6)	Amount
Client 29	Habil Assisted Day	9/1/2007	9/30/2007		139.00	$ 3,137.23	139.00				
Client 31	Habil Assisted Day	9/1/2007	9/30/2007		84.00	$ 1,895.88	84.00				
Client 30	Habil Assisted Day	9/1/2007	9/30/2007		58.00	$ 1,309.06	58.00				
Client 46	Habil Assisted Day	9/1/2007	9/30/2007		52.00	$ 1,173.64	52.00				
Client 28	Habil Assisted Day	9/1/2007	9/30/2007		78.00	$ 1,760.46	78.00				
Client 47	Habil Assisted Day	9/17/2007	9/30/2007		29.00	$ 654.53	29.00				
Client 23	Habil Supported Day	9/1/2007	9/30/2007		30.00	$ 803.70	30.00				
Client 1	Habil Assisted Day	9/1/2007	9/30/2007		153.00	$ 3,453.21	153.00				
Client 32	Habil Assisted Day	9/1/2007	9/30/2007		62.00	$ 1,399.34	62.00				
Client 33	Habil Assisted Day	9/1/2007	9/30/2007		57.00	$ 1,286.49	91.00				
Client 34	Habil Assisted Day	9/1/2007	9/30/2007		12.00	$ 270.84	12.00				
Voc Total Hours (Note 1)				725.75				567.75			
Total				**725.75**	**754.00**		**788.00**	**567.75**	1, 2, 3	**186.25**	**$ 4,203.66**

Note 1: The employee timesheets for the Vocational Center did not specify which clients were receiving services; therefore, the hours were grouped together by month for the clients attending the Vocational Center.

Note 2: Habil Assisted Day is paid at $22.57 per hour.
Habil Supported Day is paid at $26.79 per hour.

Note 3: Habil Assisted Day = Habilitation Assisted Day
Habil Supported Day = Habilitation Supported Day

Note 4: APA considered hours billable, unless the following factors were present on any day during this month.
Adjustment 1: No timesheet, no signed timesheet, or timesheet did not identify client or facility.
Adjustment 2: Administration and other non-direct support hours.
Adjustment 3: Paid time off, sick leave and holdiay.
Adjustment 4: Services provided to client overlapped services provided by different employee.
Adjustment 5: Overnight hours from 10:00 p.m. to 6:00 a.m.

Note 5: Hours Paid to Employees by Autism Center from QuickBooks did not agree to hours billed to DHHS and adequate supporting documentation was not always on file to support the hours claimed.

Note 6: The overpayment was calculated using the lower rate of $22.57 per hour.

Exhibit G

Autism Center Special Evaluation
Vocational Center Services
October 2007

Client	Authorized Service (Notes 2, 3)	Begin Service Date	End Service Date	Hours Paid to Employees by Autism Center (QuickBooks) (Note 5)	Hours Billed to DHHS (Note 5)	Amount Paid by DHHS	Hours Authorized Per DHHS	APA Calculated Hours Per Timesheets Up to Authorization	APA Adjustments (Note 4)	DHHS Overpaid (Underpaid)	Amount
Client 29	Habil Assisted Day	10/1/2007	10/31/2007		139.00	$ 3,137.23	139.00				
Client 31	Habil Assisted Day	10/1/2007	10/31/2007		84.00	$ 1,895.88	84.00				
Client 30	Habil Assisted Day	10/1/2007	10/31/2007		58.00	$ 1,309.06	58.00				
Client 46	Habil Assisted Day	10/1/2007	10/31/2007		52.00	$ 1,173.64	52.00				
Client 28	Habil Assisted Day	10/1/2007	10/31/2007		78.00	$ 1,760.46	78.00				
Client 47	Habil Assisted Day	10/1/2007	10/31/2007		63.00	$ 1,421.91	63.00				
Client 48	Habil Supported Day	10/3/2007	10/31/2007		63.00	$ 1,687.77	63.00				
Client 23	Habil Supported Day	10/1/2007	10/31/2007		30.00	$ 803.70	30.00				
Client 32	Habil Assisted Day	10/1/2007	10/31/2007		62.00	$ 1,399.34	62.00				
Client 33	Habil Assisted Day	10/1/2007	10/31/2007		91.00	$ 2,053.87	91.00				
Client 34	Habil Assisted Day	10/1/2007	10/31/2007		12.00	$ 270.84	12.00				
Client 1	Habil Assisted Day	10/1/2007	10/31/2007		153.00	$ 3,453.21	153.00				
Voc Total Hours (Note 1)				1,484.00				885.00			
Total				**1,484.00**	**885.00**		**885.00**	**885.00**		**0.00**	**$0.00**

Note 1: The employee timesheets for the Vocational Center did not specify which clients were receiving services; therefore, the hours were grouped together by month for the clients attending the Vocational Center.

Note 2: Habil Assisted Day is paid at $22.57 per hour.
Habil Supported Day is paid at $26.79 per hour.

Note 3: Habil Assisted Day = Habilitation Assisted Day
Habil Supported Day = Habilitation Supported Day

Note 4: APA considered hours billable, unless the following factors were present on any day during this month.
Adjustment 1: No timesheet, no signed timesheet, or timesheet did not identify client or facility.
Adjustment 2: Administration and other non-direct support hours.
Adjustment 3: Paid time off, sick leave and holdiay.
Adjustment 4: Services provided to client overlapped services provided by different employee.
Adjustment 5: Overnight hours from 10:00 p.m. to 6:00 a.m.

Note 5: Hours Paid to Employees by Autism Center from QuickBooks did not agree to hours billed to DHHS and adequate supporting documentation was not always on file to support the hours claimed.

Exhibit G

Autism Center Special Evaluation
Vocational Center Services
November 2007

Client	Authorized Service (Notes 2, 3)	Begin Service Date	End Service Date	Hours Paid to Employees by Autism Center (QuickBooks) (Note 5)	Hours Billed to DHHS (Note 5)	Amount Paid by DHHS	Hours Authorized Per DHHS	APA Calculated Hours Per Timesheets Up to Authorization	APA Adjustments (Note 4)	DHHS Overpaid (Underpaid)	Amount
Client 29	Habil Assisted Day	11/1/2007	11/30/2007		139.00	$ 3,137.23	139.00				
Client 31	Habil Assisted Day	11/1/2007	11/30/2007		84.00	$ 1,895.88	84.00				
Client 30	Habil Assisted Day	11/1/2007	11/30/2007		58.00	$ 1,309.06	58.00				
Client 46	Habil Assisted Day	11/1/2007	11/30/2007		52.00	$ 1,173.64	52.00				
Client 28	Habil Assisted Day	11/1/2007	11/30/2007		78.00	$ 1,760.46	78.00				
Client 47	Habil Assisted Day	11/1/2007	11/30/2007		63.00	$ 1,421.91	63.00				
Client 48	Habil Supported Day	11/1/2007	11/30/2007		68.00	$ 1,821.72	68.00				
Client 23	Habil Supported Day	11/1/2007	11/30/2007		30.00	$ 803.70	30.00				
Client 1	Habil Assisted Day	11/1/2007	11/30/2007		153.00	$ 3,453.21	153.00				
Client 32	Habil Assisted Day	11/1/2007	11/30/2007		62.00	$ 1,399.34	62.00				
Client 33	Habil Assisted Day	11/1/2007	11/30/2007		91.00	$ 2,053.87	91.00				
Client 34	Habil Assisted Day	11/1/2007	11/30/2007		12.00	$ 270.84	12.00				
Voc Total Hours (Note 1)				1,438.25				890.00			
Total				**1,438.25**	**890.00**		**890.00**	**890.00**		**0.00**	**$0.00**

Note 1: The employee timesheets for the Vocational Center did not specify which clients were receiving services; therefore, the hours were grouped together by month for the clients attending the Vocational Center.

Note 2: Habil Assisted Day is paid at $22.57 per hour.
Habil Supported Day is paid at $26.79 per hour.

Note 3: Habil Assisted Day = Habilitation Assisted Day
Habil Supported Day = Habilitation Supported Day

Note 4: APA considered hours billable, unless the following factors were present on any day during this month.
Adjustment 1: No timesheet, no signed timesheet, or timesheet did not identify client or facility.
Adjustment 2: Administration and other non-direct support hours.
Adjustment 3: Paid time off, sick leave and holdiay.
Adjustment 4: Services provided to client overlapped services provided by different employee.
Adjustment 5: Overnight hours from 10:00 p.m. to 6:00 a.m.

Note 5: Hours Paid to Employees by Autism Center from QuickBooks did not agree to hours billed to DHHS and adequate supporting documentation was not always on file to support the hours claimed.

Exhibit G

Autism Center Special Evaluation
Vocational Center Services
December 2007

Client	Authorized Service (Notes 2, 3)	Begin Service Date	End Service Date	Hours Paid to Employees by Autism Center (QuickBooks) (Note 5)	Hours Billed to DHHS (Note 5)	Amount Paid by DHHS	Hours Authorized Per DHHS	APA Calculated Hours Per Timesheets Up to Authorization	APA Adjustments (Note 4)	DHHS Overpaid (Underpaid)	Amount
Client 29	Habil Assisted Day	12/1/2007	12/31/2007		139.00	$ 3,137.23	139.00				
Client 31	Habil Assisted Day	12/1/2007	12/31/2007		84.00	$ 1,895.88	84.00				
Client 30	Habil Assisted Day	12/1/2007	12/31/2007		58.00	$ 1,309.06	58.00				
Client 46	Habil Assisted Day	12/1/2007	12/31/2007		52.00	$ 1,173.64	52.00				
Client 28	Habil Assisted Day	12/1/2007	12/31/2007		78.00	$ 1,760.46	78.00				
Client 47	Habil Assisted Day	12/1/2007	12/31/2007		63.00	$ 1,421.91	63.00				
Client 48	Habil Supported Day	12/1/2007	12/31/2007		68.00	$ 1,821.72	68.00				
Client 23	Habil Supported Day	12/1/2007	12/31/2007		30.00	$ 803.70	30.00				
Client 1	Habil Assisted Day	12/1/2007	12/31/2007		153.00	$ 3,453.21	153.00				
Client 32	Habil Assisted Day	12/1/2007	12/31/2007		62.00	$ 1,399.34	62.00				
Client 33	Habil Assisted Day	12/1/2007	12/31/2007		91.00	$ 2,053.87	91.00				
Client 34	Habil Assisted Day	12/1/2007	12/31/2007		12.00	$ 270.84	12.00				
Voc Total Hours (Note 1)				1,166.25				890.00			
Total				**1,166.25**	**890.00**		**890.00**	**890.00**		**0.00**	**$0.00**

Note 1: The employee timesheets for the Vocational Center did not specify which clients were receiving services; therefore, the hours were grouped together by month for the clients attending the Vocational Center.

Note 2: Habil Assisted Day is paid at $22.57 per hour.
Habil Supported Day is paid at $26.79 per hour.

Note 3: Habil Assisted Day = Habilitation Assisted Day
Habil Supported Day = Habilitation Supported Day

Note 4: APA considered hours billable, unless the following factors were present on any day during this month.
Adjustment 1: No timesheet, no signed timesheet, or timesheet did not identify client or facility.
Adjustment 2: Administration and other non-direct support hours.
Adjustment 3: Paid time off, sick leave and holdiay.
Adjustment 4: Services provided to client overlapped services provided by different employee.
Adjustment 5: Overnight hours from 10:00 p.m. to 6:00 a.m.

Note 5: Hours Paid to Employees by Autism Center from QuickBooks did not agree to hours billed to DHHS and adequate supporting documentation was not always on file to support the hours claimed.

Exhibit G

Autism Center Special Evaluation
Client 35 Services
June through December 2007

Exhibit H

Client	Authorized Service (Note 1, 2, 3)	Begin Service Date (Note 8)	End Service Date (Note 8)	Hours Paid to Employees by Autism Center (QuickBooks) (Note 5)	Hours Billed to DHHS (Note 5)	Total Billed	DHHS Reduction (Note 7)	Amount Paid by DHHS	Hours Authorized Per DHHS	APA Calculated Hours Per Timesheets Up to Authorization	APA Adjustments (Note 4)	DHHS Overpaid (Underpaid) (Note 6)	Amount
Client 35	Habil Assisted Day	6/4/2007	6/30/2007	665.37	165.00	$ 3,968.25	$ 396.83	$ 3,571.42	165.00	630.95	3, 4	30.05	$ 722.70
Client 35	Habil Assisted Res	6/4/2007	6/30/2007		496.00	$ 12,747.20	$ 1,274.72	$ 11,472.48	496.00				
												Total	**$ 722.70**
Client 35	Habil Assisted Day	7/27/2007	7/31/2007	800.50	173.00	$ 3,904.61		$ 3,904.61	173.00	723.00		0.00	$ -
Client 35	Habil Assisted Res	7/27/2007	7/31/2007		550.00	$ 13,249.50		$ 13,249.50	550.00				
												Total	**$ -**
Client 35	Habil Assisted Day	8/1/2007	8/31/2007	810.50	173.00	$ 3,904.61		$ 3,904.61	173.00	720.42	1, 2, 4	2.58	$ 58.23
Client 35	Habil Assisted Res	8/1/2007	8/31/2007		550.00	$ 13,249.50		$ 13,249.50	550.00				
												Total	**$ 58.23**
Client 35	Habil Assisted Day	9/1/2007	9/30/2007	679.50	173.00	$ 3,904.61		$ 3,904.61	173.00	645.00	1, 2, 4	78.00	$ 1,760.46
Client 35	Habil Assisted Res	9/1/2007	9/30/2007		550.00	$ 13,249.50		$ 13,249.50	550.00				
												Total	**$ 1,760.46**
Client 35	Habil Assisted Day	10/1/2007	10/31/2007	751.00	173.00	$ 3,904.61		$ 3,904.61	173.00	720.75	3, 4	2.25	$ 50.78
Client 35	Habil Assisted Res	10/1/2007	10/31/2007		550.00	$ 13,249.50		$ 13,249.50	550.00				
												Total	**$ 50.78**
Client 35	Habil Assisted Day	11/1/2007	11/30/2007	769.25	173.00	$ 3,904.61		$ 3,904.61	173.00	584.25	1, 3, 4	138.75	$ 3,131.59
Client 35	Habil Assisted Res	11/1/2007	11/30/2007		550.00	$ 13,249.50		$ 13,249.50	550.00				
												Total	**$ 3,131.59**
Client 35	Habil Assisted Day	12/1/2007	12/31/2007	738.25	173.00	$ 3,904.61		$ 3,904.61	173.00	685.25	1, 3, 4	37.75	$ 852.02
Client 35	Habil Assisted Res	12/1/2007	12/31/2007		550.00	$ 13,249.50		$ 13,249.50	550.00				
												Total	**$ 852.02**
												Grand Total	**$ 6,575.78**

Note 1: The service hours provided to Client 35 were not separated between Habil Assisted Day and Habil Assisted Res. Therefore, the hours were combined for the two services. Client 35 Habil Assisted Day hours were provided at the Vocational Center.

Note 2: Habil Assisted Day is paid at $24.05 per hour for June 2007 and $22.57 per hour for July through December 2007.
Habil Assisted Res is paid at $25.70 per hour for June 2007 and $24.09 per hour for July through December 2007.

Note 3: Habil Assisted Day = Habilitation Assisted Day
Habil Assisted Res = Habilitation Assisted Residential

Note 4: APA considered hours billable, unless the following factors were present on any day during this month.
Adjustment 1: No timesheet, no signed timesheet, or timesheet did not identify client or facility.
Adjustment 2: Administration and other non-direct support hours.
Adjustment 3: Paid time off, sick leave and holdiay.
Adjustment 4: Services provided to client overlapped services provided by different employee.
Adjustment 5: Overnight hours from 10:00 p.m. to 6:00 a.m.

Note 5: Hours paid to employees by Autism Center from QuickBooks did not agree to hours billed to DHHS and adequate supporting documentation was not always on file to support the hours claimed.

Note 6: The overpayment was calculated using the lower rate of $24.05 per hour for June 2007 and $22.57 per hour for July through December 2007.

Note 7: The June reduction was made by DHHS to reduce the payment to 90% of the rates noted in Note 2, above.

Note 8: The incorrect July service dates were entered into NFOCUS. Services were authorized and performed for the entire month of July.

Exhibit H

Autism Center Special Evaluation
Family 1 Services
June through December 2007

Client	Authorized Service (Notes 3, 4)	Begin Service Date (Note 8)	End Service Date (Note 8)	Hours Paid to Employees by Autism Center (QuickBooks) (Note 6)	Hours Billed to DHHS (Note 6)	Total Billed	DHHS Reduction (Note 7)	Amount Paid by DHHS	Hours Authorized Per DHHS	APA Calculated Hours Per Timesheets Up to Authorization	APA Adjustments (Note 5)	DHHS Overpaid (Underpaid) (Note 1)	Amount
Client 8	Habil in Home	6/4/2007	6/30/2007	127.50	154.00	$ 4,409.02	$ 440.90	$ 3,968.12	222.00	112.00			
Client 9	Habil in Home	6/4/2007	6/30/2007	8.75	84.00	$ 2,404.92	$ 240.49	$ 2,164.43	179.00	20.42			
Client 10	Habil in Home	6/4/2007	6/30/2007	118.00	161.00	$ 4,609.43	$ 460.94	$ 4,148.49	269.00	116.25			
			Total Hours	**254.25**	**399.00**				**670.00**	**248.67**	1, 2, 5	**150.33**	**$ 4,303.95**
Client 8	Habil in Home	7/27/2007	7/31/2007	140.00	227.00	$ 6,081.33		$ 6,081.33	250.00	141.50			
Client 9	Habil in Home	7/27/2007	7/31/2007	82.00	178.00	$ 4,768.62		$ 4,768.62	199.00	80.00			
Client 10	Habil in Home	7/27/2007	7/31/2007	309.25	271.00	$ 7,260.09		$ 7,260.09	303.00	291.00			
			Total Hours	**531.25**	**676.00**				**752.00**	**512.50**	1, 5	**163.50**	**$ 4,380.17**
Client 8	Habil In Home	8/1/2007	8/31/2007	127.50	127.00	$ 3,402.33		$ 3,402.33	250.00	113.25			
Client 9	Habil In Home	8/1/2007	8/31/2007	123.50	122.00	$ 3,268.38		$ 3,268.38	199.00	60.50			
Client 10	Habil In Home	8/1/2007	8/31/2007	217.25	214.00	$ 5,733.06		$ 5,733.06	303.00	146.25			
			Total Hours	**468.25**	**463.00**				**752.00**	**320.00**	1	**143.00**	**$ 3,830.97**
Client 8	Habil in Home	9/1/2007	9/30/2007	94.00	94.00	$ 2,518.26		$ 2,518.26	250.00	93.00			
Client 9	Habil in Home	9/1/2007	9/30/2007	72.00	72.00	$ 1,928.88		$ 1,928.88	199.00	108.75			
Client 10	Habil in Home	9/1/2007	9/30/2007	189.00	189.00	$ 5,063.31		$ 5,063.31	303.00	182.00			
			Total Hours	**355.00**	**355.00**				**752.00**	**383.75**	1, 2, 5	**(28.75)**	**$ (770.21)**
Client 8	Habil in Home	10/1/2007	10/31/2007	0.00	18.00	$ 482.22		$ 482.22	250.00	0.00			
Client 9	Habil in Home	10/1/2007	10/31/2007	0.00	22.00	$ 589.38		$ 589.38	199.00	36.00			
Client 10	Habil in Home	10/1/2007	10/31/2007	127.50	125.00	$ 3,348.75		$ 3,348.75	303.00	127.50			
			Total Hours	**127.50**	**165.00**				**752.00**	**163.50**	1, 2	**1.50**	**$ 40.19**
Client 8	Habil in Home	11/1/2007	11/15/2007	0.00	6.00	$ 160.74		$ 160.74	233.00	0.00			
Client 9	Habil in Home	11/1/2007	11/15/2007	0.00	8.00	$ 214.32		$ 214.32	186.00	0.00			
Client 10	Habil in Home	11/1/2007	11/15/2007	4.50	6.00	$ 160.74		$ 160.74	277.00	4.50			
			Total Hours	**4.50**	**20.00**				**696.00**	**4.50**	1	**15.50**	**$ 415.25**
											Grand Total	**445.08**	**$ 12,200.32**

Note 1: The overpayment does not include hours billed on school days between the hours of 9:00a.m. to 3:00p.m. based on an 8 hour school day.
There were 161 hours billed on school days totaling $4,313.19.

Note 2: Some of the employee timesheets for Family 1 did not specify which family member was receiving services; therefore, the hours were grouped together by family for each month.

Note 3: Habil in Home is paid at $28.63 per hour for June 2007 and $26.79 per hour for July through November 2007.

Note 4: Habil in Home = Habilitation in Home

Note 5: APA considered hours billable, unless the following factors were present on any day during this month.
Adjustment 1: No timesheet, no signed timesheet, or timesheet did not identify client or facility.
Adjustment 2: Administration and other non-direct support hours.
Adjustment 3: Paid time off, sick leave and holdiay.
Adjustment 4: Services provided to client overlapped services provided by different employee.
Adjustment 5: Overnight hours from 10:00 p.m. to 6:00 a.m.

Note 6: Hours Paid to Employees by Autism Center from QuickBooks did not agree to hours billed to DHHS and adequate supporting documentation was not always on file to support the hours claimed.

Note 7: The June reduction was made by DHHS to reduce the payment to 90% of the rate noted in Note 3, above.

Note 8: The incorrect July service dates were entered into N-Focus. Services were authorized and performed for the entire month of July.

Exhibit I

Autism Center Special Evaluation
Client 5 Services
July 2007

Exhibit J

		Same Provider												
		Direct Provider	Less Non Billable Hours Per APA	Direct Provider	Less Non Billable Hours Per APA	Autism Center		Direct Provider	Less Non Billable Hours Per APA	Autism Center	Less Non Billable Hours Per APA	Autism Center	Direct Provider	Total Hours of Service (Note 12 & 13)
Provider		Provider A		Provider A		Provider A	Provider A	Provider B		Provider C		Provider C	Provider E	
Service		Daycare		Respite		Habil in Home	Habil in Home	Daycare		Habil in Home		Habil in Home (Time)	Homemaker	
July	Notes	(Note 10 & 11)		(Note 11)		(Note 84)	(Time)	(Note 10 & 11)		(Note 84)				
1 (Sunday)	Note 1			7.5										7.5
2	Note 4	2	-1			10	7:00 a.m. - 5:00 p.m.	9.5	-9.5					21.5
3	Note 4	2	-1			10	7:00 a.m. - 5:00 p.m.	9.5	-9.5					21.5
4	Note 5					10	7:00 a.m. - 5:00 p.m.			7	-2	5:00 p.m. - 12:00 a.m.		17
5	Note 6	2	-1			10	7:00 a.m. - 5:00 p.m.							12
6	Note 6	2	-1			10	7:00 a.m. - 5:00 p.m.						10	12
7	Note 7	8	-5			5	12:00 p.m. - 5:00 p.m.							13
8 (Sunday)	Note 8			7.5	-4.5					7		1:00 p.m. - 8:00 p.m.		14.5
9	Note 4	2	-1			10	7:00 a.m. - 5:00 p.m.	9.5	-9.5					21.5
10	Note 4	2	-1			10	7:00 a.m. - 5:00 p.m.	9.5	-9.5					21.5
11	Note 4	2	-1			10	7:00 a.m. - 5:00 p.m.	9.5	-9.5					21.5
12	Note 4	2	-1			10	7:00 a.m. - 5:00 p.m.	9.5	-9.5					21.5
13	Note 4	2	-1			10	7:00 a.m. - 5:00 p.m.	9.5	-9.5				10	21.5
14	Note 7	8	-5			5	12:00 p.m. - 5:00 p.m.							13
15 (Sunday)	Note 9			7.5	-7.5	7.5	10:00 a.m. - 5:30 p.m.							15
16	Note 2, 4	2	-1			10	7:00 a.m. - 5:00 p.m.	9.5	-9.5					21.5
17	Note 2, 4	2	-1			10	7:00 a.m. - 5:00 p.m.	9.5	-9.5					21.5
18	Note 2, 4	2	-1			10	7:00 a.m. - 5:00 p.m.	9.5	-9.5					21.5
19	Note 2, 4	2	-1			10	7:00 a.m. - 5:00 p.m.	9.5	-9.5					21.5
20	Note 2, 4	2	-1			10	7:00 a.m. - 5:00 p.m.	9.5	-9.5				10	21.5
21	Note 7	8	-5			5	12:00 p.m. - 5:00 p.m.							13
22 (Sunday)				7.5										7.5
23	Note 2, 4	2	-1			10	7:00 a.m. - 5:00 p.m.	9.5	-9.5					21.5
24	Note 2, 4	2	-1			10	7:00 a.m. - 5:00 p.m.	9.5	-9.5					21.5
25	Note 2, 4	2	-1			10	7:00 a.m. - 5:00 p.m.	9.5	-9.5					21.5
26	Note 2, 4	2	-1			10	7:00 a.m. - 5:00 p.m.	9.5	-9.5					21.5
27	Note 2, 3, 4	2	-1			10	7:00 a.m. - 5:00 p.m.	9.5	-9.5				10	21.5
28	Note 3, 7	8	-5			5	12:00 p.m. - 5:00 p.m.							13
29 (Sunday)	Note 3			7.5										7.5
30	Note 4	2	-1			10	7:00 a.m. - 5:00 p.m.	9.5	-9.5					21.5
31	Note 4	2	-1			10	7:00 a.m. - 5:00 p.m.	9.5	-9.5					21.5
Total per Timesheets		74	-41	37.5	-12	247.5		180.5	-180.5	14	-2		40	553.5
Amount Paid by DHHS Per N-Focus		74		37.5		243		180.5		0			40	575
APA Calculated Hours Up To Authorization Based on Timesheets		33		25.5		243		0		0			40	341.5
Hours DHHS Overpaid (Under)		41		12		0		180.5		0			0	233.5
Hourly Rate Paid by DHHS		$8.50		$8.50		$26.79		$8.50		$26.79			$10.00	
Total $ DHHS Overpaid (Under)		$348.50		$102.00		$0.00		$1,534.25		$0.00			$0.00	**$1,984.75**
		B		B				B						

A - Autism Center Over-billed $0
B - Direct Provider Over-billed $1,984.75

Exhibit J

Autism Center Special Evaluation
Client 5 Services
August 2007

Exhibit J

		Same Provider												
		Direct Provider	Less Non Billable Hours Per APA	Direct Provider	Less Non Billable Hours Per APA	Autism Center	Less Non Billable Hours Per APA	Autism Center	Direct Provider	Less Non Billable Hours Per APA	Autism Center		Direct Provider	Total Hours of Service (Note 12 & 27)
Provider Service August	Notes	Provider A Daycare (Note 10 & 11)		Provider A Respite (Note 11)		Provider A Habil in Home (Note 84)		Provider A Habil in Home (Time)	Provider B Daycare (Note 10 & 11)		Provider C Habil in Home (Note 84)	Provider C Habil in Home (Time)	Provider E Homemaker	
1	Note 4	2	-1			10		7:00 a.m. - 5:00 p.m.	9.5	-9.5				21.5
2	Note 4	2	-1			10		7:00 a.m. - 5:00 p.m.	9.5	-9.5				21.5
3	Note 14, 19			7.5		10		7:00 a.m. - 5:00 p.m.	9.5	-8.5			10	27
4	Note 7, 19	8	-5	7.5		5		12:00 p.m. - 5:00 p.m.						20.5
5 (Sunday)	Note 19, 26			7.5		6		12:00 p.m. - 6:00 p.m.						13.5
6	Note 15, 19, 28	9.5	-8.5	7.5		10		7:00 a.m. - 5:00 p.m.						27
7	Note 14, 19			7.5		10		7:00 a.m. - 5:00 p.m.	9.5	-8.5				27
8	Note 14					10		7:00 a.m. - 5:00 p.m.	9.5	-8.5				19.5
9	Note 16	9	-8			10		7:00 a.m. - 5:00 p.m.						19
10	Note 16	9	-8			10		7:00 a.m. - 5:00 p.m.					10	19
11	Note 7	8	-5			5		12:00 p.m. - 5:00 p.m.						13
12 (Sunday)	Note 20			7.5	-7						7	10:30 a.m. - 5:30 p.m.		14.5
13	Note 16	9	-8			10		7:00 a.m. - 5:00 p.m.						19
14	Note 16	9	-8			10		7:00 a.m. - 5:00 p.m.						19
15	Note 16	9	-8			10		7:00 a.m. - 5:00 p.m.						19
16	Note 17	10	-9			10		7:00 a.m. - 5:00 p.m.						20
17	Note 17	10	-9			10		7:00 a.m. - 5:00 p.m.					10	20
18	Note 7, 24	8	-5			5		12:00 p.m. - 5:00 p.m.						13
19 (Sunday)	Note 21			7.5	-7.5						9	10:00 a.m. - 7:00 p.m.		16.5
20	Note 17	10	-9			10		7:00 a.m. - 5:00 p.m.						20
21	Note 17	10	-9			10		7:00 a.m. - 5:00 p.m.						20
22	Note 18, 22	6	-5			10	-6	7:00 a.m. - 5:00 p.m.						16
23	Note 18, 22	6	-5			10	-6	7:00 a.m. - 5:00 p.m.						16
24	Note 18, 22	6	-5			10	-6	7:00 a.m. - 5:00 p.m.					10	16
25	Note 23	8	-8			10		7:00 a.m. - 5:00 p.m.						18
26 (Sunday)											7	10:00 a.m. - 5:00 p.m.		7
27	Note 22			7.5		10	-6	7:00 a.m. - 5:00 p.m.						17.5
28	Note 18, 22	6	-5			10	-6	7:00 a.m. - 5:00 p.m.						16
29	Note 18, 22	6	-5			10	-6	7:00 a.m. - 5:00 p.m.						16
30	Note 18, 22	6	-5			10	-6	7:00 a.m. - 5:00 p.m.						16
31	Note 18, 22	6	-5			10	-6	7:00 a.m. - 5:00 p.m.					10	16
Total per Timesheets		172.5	-144.5	60	-14.5	261	-48		47.5	-44.5	23		50	564
Amount Paid by DHHS Per N-Focus		172.5		60		213			47.5		30		50	573
APA Calculated Hours Up To Authorization Based on Timesheets		28		45.5		213			3		23		50	362.5
Hours DHHS Overpaid (Under)		144.5		14.5		0			44.5		7		0	210.5
Hourly Rate Paid by DHHS		$8.50		$8.50		$26.79			$8.50		$26.79		$10.00	
Total $ DHHS Overpaid (Under)		$1,228.25		$123.25		$0.00			$378.25		$187.53		$0.00	**$1,917.28**
		B		B					B		A			

A - Autism Center Over-billed $187.53
B - Direct Provider Over-billed $1,729.75

Exhibit J

Autism Center Special Evaluation
Client 5 Services
September 2007

Exhibit J

		Same Provider									
		Direct Provider	Less Non Billable Hours Per APA	Direct Provider	Autism Center	Less Non Billable Hours Per APA	Autism Center	Autism Center		Direct Provider	Total Hours of Service (Note 12 & 37)
Provider		Provider A		Provider A	Provider A		Provider A	Provider C	Provider C	Provider E	
Service		Daycare		Respite	Habil in Home		Habil in Home	Habil in Home	Habil in Home (Time)	Homemaker	
September	Notes	(Note 10 & 11)		(Note 11)	(Note 84)		(Time)	(Note 84)			
1	Note 7	8	-5		5		12:00 p.m. - 5:00 p.m.				13
2 (Sunday)				7.5							7.5
3	Note 29				10		7:00 a.m. - 5:00 p.m.				10
4	Note 18, 22	6	-5		10	-6	7:00 a.m. - 5:00 p.m.				16
5	Note 18, 22	6	-5		10	-6	7:00 a.m. - 5:00 p.m.				16
6	Note 18, 22	6	-5		10	-6	7:00 a.m. - 5:00 p.m.				16
7	Note 32, 36	6	-3	7.5	5	-3	7:00 a.m. - 12:00 p.m.			10	18.5
8	Note 32, 35	8	-6.25	7.5	5	-5	12:00 p.m. - 5:00 p.m.	7.75	10:45 a.m. - 6:30 p.m.		28.25
9 (Sunday)								7	10:15 a.m. - 5:15 p.m.		7
10	Note 18, 22	6	-5		10	-6	7:00 a.m. - 5:00 p.m.				16
11	Note 18, 22	6	-5		10	-6	7:00 a.m. - 5:00 p.m.				16
12	Note 18, 22	6	-5		10	-6	7:00 a.m. - 5:00 p.m.				16
13	Note 18, 22	6	-5		10	-6	7:00 a.m. - 5:00 p.m.				16
14	Note 18, 22	6	-5		10	-6	7:00 a.m. - 5:00 p.m.			10	16
15	Note 7	8	-5		5		12:00 p.m. - 5:00 p.m.				13
16 (Sunday)	Note 31			7.5							7.5
17	Note 18, 22	6	-5		10	-6	7:00 a.m. - 5:00 p.m.				16
18	Note 18, 22	6	-5		10	-6	7:00 a.m. - 5:00 p.m.				16
19	Note 18, 22	6	-5		10	-6	7:00 a.m. - 5:00 p.m.				16
20	Note 22, 30	8	-7		10	-6	7:00 a.m. - 5:00 p.m.				18
21	Note 30, 34	8	-7		10		7:00 a.m. - 5:00 p.m.			10	18
22	Note 7	8	-5		5		12:00 p.m. - 5:00 p.m.				13
23 (Sunday)				7.5							7.5
24	Note 18, 22	6	-5		10	-6	7:00 a.m. - 5:00 p.m.				16
25	Note 22, 30	8	-7		10	-6	7:00 a.m. - 5:00 p.m.				18
26	Note 22, 30	8	-7		10	-6	7:00 a.m. - 5:00 p.m.				18
27	Note 22, 30	8	-7		10	-6	7:00 a.m. - 5:00 p.m.				18
28	Note 22, 30	8	-7		10	-6	7:00 a.m. - 5:00 p.m.			10	18
29	Note 7	8	-5		5		12:00 p.m. - 5:00 p.m.				13
30 (Sunday)	Note 33			7.5							7.5
Total per Timesheets		166	-131.25	45	220	-110		14.75		40	445.75
Amount Paid by DHHS Per N-Focus		166		45	110			133		40	494
APA Calculated Hours Up To Authorization Based on Timesheets		34.75		45	110			14.75		40	244.5
Hours DHHS Overpaid (Under)		131.25		0	0			118.25		0	249.5
Hourly Rate Paid by DHHS		$8.50		$8.50	$26.79			$26.79		$10.00	
Total $ DHHS Overpaid (Under)		$1,115.63		$0.00	$0.00			$3,167.92		$0.00	**$4,283.55**
		B						A			

A - Autism Center Over-billed $3,167.92
B - Direct Provider Over-billed $1,115.63

Exhibit

Autism Center Special Evaluation
Client 5 Services
October 2007

		Same Provider									Same Provider						
		Direct Provider	Less Non Billable Hours Per APA	Direct Provider	Less Non Billable Hours Per APA	Autism Center	Less Non Billable Hours Per APA	Autism Center	Autism Center		Direct Provider	Less Non Billable Hours Per APA	Autism Center	Less Non Billable Hours Per APA	Autism Center	Direct Provider	Total
Provider Service October	Notes	Provider A Daycare (Note 10 & 11)		Provider A Respite (Note 11)		Provider A Habil in Home (Note 84)		Provider A Habil in Home (Time)	Provider C Habil in Home (Note 84)	Provider C Habil in Home (Time)	Provider F Daycare (Note 10 & 11)		Provider F Habil in Home (Note 84)		Provider F Habil in Home (Time)	Provider E Homemaker	Hours of Service (Note 12 & 46)
1	Note 30, 38	8	-7			10		7:00 a.m. - 5:00 p.m.									18
2	Note 22, 39	10	-9			10	-6	7:00 a.m. - 5:00 p.m.									20
3	Note 22, 39	10	-9			10	-6	7:00 a.m. - 5:00 p.m.									20
4	Note 22, 39	10	-9			10	-6	7:00 a.m. - 5:00 p.m.									20
5	Note 22, 39	10	-9			10	-6	7:00 a.m. - 5:00 p.m.								10	20
6	Note 7	8	-5			5		12:00 p.m. - 5:00 p.m.									13
7 (Sunday)				7.5													7.5
8	Note 40, 47	8	-4														8
9	Note 40, 47	8	-4	7.5													15.5
10	Note 40, 47	8	-4	7.5													15.5
11	Note 40, 47	8	-4	7.5													15.5
12	Note 40, 47	8	-4	7.5												10	15.5
13	Note 47	8		7.5													15.5
14 (Sunday)									1	10:30 a.m. - 11:30 a.m.							1
15	Note 42, 47	8	-5.5										7.5	-6	8:30 a.m. - 4:00 p.m.		15.5
16	Note 43, 47	10	-9										8	-4	11:00 a.m. - 7:00 p.m.		18
17	Note 44, 47	10	-9										6	-3	12:00 p.m. - 6:00 p.m.		16
18	Note 45, 47	10	-6										1.5	-1.5	11:00 a.m. - 12:30 p.m.		11.5
19	Note 40, 47	10	-6													10	10
20	Note 47	8															8
21 (Sunday)	Note 41			7.5	-5								5		10:30 a.m. - 3:30 p.m.		12.5
22	Note 22, 39	10	-9			10	-6	7:00 a.m. - 5:00 p.m.									20
23	Note 22, 39	10	-9			10	-6	7:00 a.m. - 5:00 p.m.									20
24	Note 22, 39	10	-9			10	-6	7:00 a.m. - 5:00 p.m.									20
25	Note 22, 39	10	-9			10	-6	7:00 a.m. - 5:00 p.m.									20
26	Note 18, 22					10	-6	7:00 a.m. - 5:00 p.m.			6	-5				10	16
27	Note 7					5		12:00 p.m. - 5:00 p.m.			8	-5					13
28 (Sunday)				7.5													7.5
29	Note 22, 30					10	-6	7:00 a.m. - 5:00 p.m.			8	-7					18
30	Note 22, 39					10	-6	7:00 a.m. - 5:00 p.m.			10	-9					20
31	Note 22, 39	10	-9			10	-6	7:00 a.m. - 5:00 p.m.									20
Total per Timesheets		210	-148.5	60	-5	140	-72		1		32	-26	28	-14.5		40	471
Amount Paid by DHHS Per N-Focus		210		60		68			1		32		174			40	585
APA Calculated Hours Up To Authorization Based on Timesheets		61.5		55		68			1		6		13.5			40	245
Hours DHHS Overpaid (Under)		148.5		5		0			0		26		160.5			0	340
Hourly Rate Paid by DHHS		$8.50		$8.50		$26.79			$26.79		$9.00		$26.79			$10.00	
Total $ DHHS Overpaid (Under)		$1,262.25		$42.50		$0.00			$0.00		$234.00		$4,299.80			$0.00	**$5,838.55**
		B		B							B		A				

A - Autism Center Over-billed $4,299.80
B - Direct Provider Over-billed $1,538.75

Exhibit J

Autism Center Special Evaluations
Client 5 Services
November 2007

Exhibit J

		Same Provider													Same Provider					
		Direct Provider	Less Non Billable Hours Per APA	Direct Provider	Less Non Billable Hours Per APA	Autism Center	Less Non Billable Hours Per APA	Autism Center	Autism Center	Less Non Billable Hours Per APA	Autism Center	Autism Center	Less Non Billable Hours Per APA	Autism Center	Direct Provider	Less Non Billable Hours Per APA	Direct Provider	Less Non Billable Hours Per APA	Direct Provider	Total Hours of Service
Provider Service November	Notes	Provider A Daycare (Note 10 & 11)		Provider A Respite (Note 11)		Provider A Habil in Home (Note 84)		Provider A Habil in Home (Time)	Provider C Habil in Home (Note 84)		Provider C Habil in Home (Time)	Provider G Habil in Home (Note 84)		Provider G Habil in Home (Time)	Provider H Daycare (Note 10 & 11)		Provider H Homemaker (Note 62)		Provider E Homemaker	(Note 12 & 64)
1	Notes 22, 39	10	-9			10	-6	7:00 a.m. - 5:00 p.m.												20
2	Notes 22, 39	10	-9			10	-6	7:00 a.m. - 5:00 p.m.											10	20
3	Note 7, 60	8	-5			5		12:00 p.m. - 5:00 p.m.	4	-2	8:00 p.m. - 12:00 a.m.									17
4 (Sunday)	Note 61			7.5	-2				12	-6	12:00 a.m. - 12:00 p.m.									19.5
5	Note 48	10	-6																	10
6	Note 48	10	-6																	10
7	Note 48	10	-6																	10
8	Note 49	10	-9									7	-3	12:00 p.m. - 7:00 p.m.						17
9	Note 50	10	-9									6.5	-3	12:00 p.m. - 6:30 p.m.					10	16.5
10	Note 52	8	-5									9.5		12:00 p.m. - 9:30 p.m.						17.5
11 (Sunday)	Note 51			7.5	-7							7		10:00 a.m. - 5:00 p.m.						14.5
12	Note 48	10	-6																	10
13	Note 48	10	-6																	10
14	Note 48	10	-6																	10
15	Note 48	10	-6									3.5		6:00 p.m. - 9:30 p.m.						13.5
16	Note 54	8	-4																	8
17	Note 53	8																		8
18 (Sunday)	Note 55			7.5	-6.5							6.5		10:00 a.m. - 4:30 p.m.						14
19	Note 56	2													6	-4	2	-2		8
20	Note 56	2													6	-4	2	-2		8
21	Note 57	2										4		3:00 p.m. - 7:00 p.m.	6	-1	2	-2		12
22	Note 82	2																		2
23	Note 58, 82	2										7		10:00 a.m. - 5:00 p.m.	6	-5	2	-2	10	15
24	Note 59, 82	8	-3									8		2:00 p.m. - 10:00 p.m.						16
25 (Sunday)	Note 51			7.5	-7							7		10:00 a.m. - 5:00 p.m.						14.5
26	Note 56	2													6	-4	2	-2		8
27	Note 56	2													6	-4	2	-2		8
28	Note 56	2													6	-4	2	-2		8
29	Note 56	2													6	-4	2	-2		8
30	Note 56	2		7.5					4		6:00 p.m. - 10:00 p.m.				6	-4	2	-2	10	19.5
Total per Timesheets		170	-95	37.5	-22.5	25	-12		20	-8		66	-6		54	-34	18	-18	40	372.5
Amount Paid by DHHS Per N-Focus		168		37.5		13			12			218			54		18		40	560.5
APA Calculated Hours Up To Authorization Based on Timesheets		75		15		13			12			60			20		0		40	235
Hours DHHS Overpaid (Under)		93		22.5		0			0			158			34		18		0	325.5
Hourly Rate Paid by DHHS		$8.50		$8.50		$26.79			$26.79			$26.79			$8.75		$10.00		$10.00	
Total $ DHHS Overpaid (Under)		$790.50		$191.25		$0.00			$0.00			$4,232.82			$297.50		$180.00		$0.00	**$5,692.07**
		B		B								A			B		B			

A - Autism Center Over-billed $4,232.82
B - Direct Provider Over-billed $1,459.25

Exhibit J

Autism Center Special Evaluation
Client 5 Services
December 2007

Exhibit J

		Same Provider								Same Provider					
		Direct Provider	Less Non Billable Hours Per APA	Direct Provider	Autism Center		Autism Center	Less Non Billable Hours Per APA	Autism Center	Direct Provider	Less Non Billable Hours Per APA	Direct Provider	Less Non Billable Hours Per APA	Direct Provider	Total Hours of Service (Note 12 & 83)
Provider / Service / December	Notes	Provider A Daycare (Note 10 & 11)		Provider A Respite (Note 11)	Provider A Habil in Home (Note 84)	Provider A Habil in Home (Time)	Provider G Habil in Home (Note 84)		Provider G Habil in Home (Time)	Provider H Daycare (Note 10 & 11)		Provider H Homemaker (Note 81)		Provider E Homemaker	
1	Note 65	8		7.5											15.5
2 (Sunday)							6.5		1:30 p.m. to 8:00 p.m.						6.5
3	Note 63	2								7	-5	2	-2		9
4	Note 63	2								7	-5	2	-2		9
5	Note 63	2								7	-5	2	-2		9
6	Note 63	2								7	-5	2	-2		9
7	Note 63	2								7	-5	2	-2	10	9
8	Note 65	8		7.5											15.5
9 (Sunday)	Note 68						8		1:00 p.m. to 9:00 p.m.						8
10	Note 66, 72									7	-3	2			7
11	Note 69, 72	10										2			10
12	Note 66, 72									7	-3	2			7
13	Note 66, 72									7	-3	2			7
14	Note 67, 72									7	-3	2			7
15	Note 70	8	-1	7.5			6		4:00 p.m. to 10:00 p.m.						21.5
16 (Sunday)							7		10:00 a.m. to 5:00 p.m.						7
17	Note 71, 72						4		3:00 p.m. to 7:00 p.m.	6	-5	2			10
18	Note 71, 72						4		3:00 p.m. to 7:00 p.m.	6	-5	2			10
19	Note 71, 72						7		3:00 p.m. to 10:00 p.m.	6	-5	2			13
20	Note 72, 73						5	-1	6:00 p.m. to 11:00 p.m.	6	-2	2			11
21	Note 74									10		2			10
22							6		12:00 p.m. to 6:00 p.m.						6
23 (Sunday)							10		10:00 a.m. to 8:00 p.m.						10
24	Note 75						5		2:00 p.m. to 7:00 p.m.	10	-4	4			15
25															0
26	Note 76						11		8:00 a.m. to 7:00 p.m.	8	-8	2			19
27	Note 76						11		8:00 a.m. to 7:00 p.m.	8	-8	2			19
28	Note 77						11.5		8:00 a.m. to 7:30 p.m.	8	-8	2			19.5
29	Note 78						9.5	-2	2:30 p.m. to 12:00 a.m.	8	-2.5	2	-2		17.5
30 (Sunday)	Note 79						11.5	-6	12:00 a.m. to 11:30 a.m.						11.5
31	Note 80						10	-1	1:00 p.m. to 11:00 p.m.						10
Total per Timesheets		44	-1	22.5	0		133	-10		139	-84.5	42	-12	10	338.5
Amount Paid by DHHS Per N-Focus		44		22.5	0		243			139		42		10	500.5
APA Calculated Hours Up To Authorization Based on Timesheets		43		22.5	0		123			54.5		30		10	283
Hours DHHS Overpaid (Under)		1		0	0		120			84.5		12		0	217.5
Hourly Rate Paid by DHHS		$8.50		$8.50	$26.79		$26.79			$8.75		$10.00		$10.00	
Total $ DHHS Overpaid (Under)		$8.50		$0.00	$0.00		$3,214.80			$739.38		$120.00		$0.00	**$4,082.68**
		B					A			B		B			

A - Autism Center Over-billed $3,214.80
B - Direct Provider Over-billed $867.88

Exhibit J

Autism Center Special Evaluation
Client 5 Services
Notes

Notes	
1	The Autism Center paid Provider A $75 for 5 hours of Habilitation in Home on 7/1/07; however, no hours were recorded on her timesheet.
2	The Autism Center paid Provider A $475 for a total of 45 hours for the weeks (9 hours each day) of July 16-July 20 and July 23-July 27 for Habilitation in Home. However, 50 hours per week or 10 hours each day were recorded on her timesheet. The 50 hours each week were submitted to DHHS for reimbursement.
3	The Autism Center paid Provider C $247 for 16.5 hours for Habilitation in Home services for the client on July 27th-29th, but no timesheets were available for these days.
4	APA believes the hours marked in orange appear unreasonable as this would conflict with the child's IFSP plan which states the client shall only receive daycare from 8:00 a.m to 6:00 p.m. Therefore, if the child is receiving Habilitation in Home from 7:00 a.m. to 5:00 p.m. they would only be allowed 1 hour of daycare from 5:00 p.m. to 6:00 p.m. APA only allowed 1 hour of daycare and subtracted the additional hour provided by Provider A and the 9.5 hours submitted by Provider B.
5	APA believes the hours marked in orange appear unreasonable as DHHS does not pay for overnight hours which are generally considered to be from 10:00 p.m. to 6:00 a.m. Therefore, APA only allowed 5 hours of Habilitation in Home for Provider C from 5:00 p.m. to 10:00 p.m. and subtracted the additional 2 hours from 10:00 p.m. to 12:00 a.m.
6	APA believes the hours marked in orange appear unreasonable as this would conflict with the child's IFSP plan which states the client shall only receive daycare from 8:00 a.m to 6:00 p.m. Therefore, if the child is receiving Habilitation in Home from 7:00 a.m. to 5:00 p.m. they would only be allowed 1 hour of daycare from 5:00 p.m. to 6:00 p.m. APA only allowed 1 hour of daycare and subtracted the additional hour provided by Provider A.
7	APA believes the hours marked in orange appear unreasonable as this would overlap with the habilitation hours that were provided. Per an email from the client's mother to DHHS, the client shall receive daycare from 9:00 a.m to 5:00 p.m. on Saturdays. Therefore, APA only allowed 3 hours of Daycare from 9:00 a.m. - 12:00 p.m. The APA did not allow the other 5 hours of Daycare from 12:00 p.m. to 5:00 p.m. as these would be at the same time as Habilitation in Home.
8	APA believes the hours marked in orange appear unreasonable as this would overlap with the habilitation hours that were provided. Per an email from the client's mother to DHHS, the client shall receive respite from 10:00 a.m to 5:30 p.m. on Sundays. Therefore, APA only allowed 3 hours of respite by Provider A from 10:00 a.m. to 1:00 p.m. as the other 4.5 hours would have occurred at the exact same time the habilitation hours were provided by Provider A.
9	APA believes the hours marked in orange appear unreasonable as this would overlap with the habilitation hours that were provided. Per an email from the client's mother to DHHS, the client shall receive respite from 10:00 a.m to 5:30 p.m. on Sundays. Therefore, all 7.5 hours of respite by Provider A would not be allowed as they are recorded at the exact same time the habilitation hours were provided by Provider A.
10	The IFSP Plan only allows a max of 10 hours a day of daycare during the parents work hours of 8:00 a.m. to 6:00 p.m. However, daycare can not be provided while Habilitation in Home is being provided.
11	The IFSP Plan only allows 8 hours of daycare on Saturday from 9:00 a.m. to 5:00 p.m. and 7.5 hours of respite on Sundays from 10:00 a.m. to 5:30 p.m.
12	Total Hours does not include Homemaker Services as these can be performed at any time and are not dependent on the client.
13	The total hours that could be provided for the client would be 16 hours a day which is 24 hours in a day less 8 hours for overnight. However, per timesheets 20 of 31 days had more than 16 hours recorded.
14	APA believes the hours marked in orange appear unreasonable as this would conflict with the child's IFSP plan which states the client shall only receive daycare from 8:00 a.m to 6:00 p.m. Therefore, if the child is receiving Habilitation in Home from 7:00 a.m. to 5:00 p.m. they would only be allowed 1 hour of daycare from 5:00 p.m. to 6:00 p.m. APA only allowed 1 hour of daycare and subtracted the additional 8.5 hours provided by Provider B.
15	APA believes the hours marked in orange appear unreasonable as this would conflict with the child's IFSP plan which states the client shall only receive daycare from 8:00 a.m to 6:00 p.m. Therefore, if the child is receiving Habilitation in Home from 7:00 a.m. to 5:00 p.m. they would only be allowed 1 hour of daycare from 5:00 p.m. to 6:00 p.m. APA only allowed 1 hour of daycare and subtracted the additional 8.5 hours provided by Provider A.
16	APA believes the hours marked in orange appear unreasonable as this would conflict with the child's IFSP plan which states the client shall only receive daycare from 8:00 a.m to 6:00 p.m. Therefore, if the child is receiving Habilitation in Home from 7:00 a.m. to 5:00 p.m. they would only be allowed 1 hour of daycare from 5:00 p.m. to 6:00 p.m. APA only allowed 1 hour of daycare and subtracted the additional 8 hours provided by Provider A.
17	APA believes the hours marked in orange appear unreasonable as this would conflict with the child's IFSP plan which states the client shall only receive daycare from 8:00 a.m to 6:00 p.m. Therefore, if the child is receiving Habilitation in Home from 7:00 a.m. to 5:00 p.m. they would only be allowed 1 hour of daycare from 5:00 p.m. to 6:00 p.m. APA only allowed 1 hour of daycare and subtracted the additional 9 hours provided by Provider A.
18	APA believes the hours marked in orange appear unreasonable as this would conflict with the child's IFSP plan which states the client shall only receive daycare from 8:00 a.m to 6:00 p.m. Therefore, if the child is receiving Habilitation in Home from 7:00 a.m. to 5:00 p.m. they would only be allowed 1 hour of daycare from 5:00 p.m. to 6:00 p.m. APA only allowed 1 hour of daycare and subtracted the additional 5 hours.
19	The Autism Center and DHHS paid for 7.5 hours of respite provided by Provider A for the client. Provider A's timesheet stated she stayed with client overnight while mother slept. There is no documentation to indicate the father was not present.
20	APA believes the hours marked in orange appear unreasonable as this would overlap with the habilitation hours that were provided. Per an email from the client's mother to DHHS, the client shall receive respite from 10:00 a.m to 5:30 p.m. on Sundays. Therefore, 7 hours of respite by Provider A from 10:30 a.m. to 5:30 p.m. would not be allowed as they would have been recorded at the exact same time the habilitation hours were provided. APA only allowed .5 hours of respite by Provider A from 10:00 a.m to 10:30 a.m.
21	APA believes the hours marked in orange appear unreasonable as this would overlap with the habilitation hours that were provided. Per an email from the client's mother to DHHS, the client shall receive respite from 10:00 a.m to 5:30 p.m. on Sundays. Therefore, all 7.5 hours of respite by Provider A from 10:00 a.m. to 5:30 p.m. would not be allowed as they would have been recorded at the exact same time the habilitation hours were provided.

Exhibit J

Autism Center Special Evaluation
Client 5 Services
Notes

Notes	
22	The client started school on August 22. Per IEP plan it states that she will be enrolled in school for 1,845 minutes per week or 30.75 hours. APA calculated this to be about 6 hours a day (30.75 hrs / 5 days = 6.15 hrs/day). DHHS will not pay for any services during these 6 hours. APA assumed the school day would be from 9:00 a.m. to 3:00 p.m. Therefore, APA did not allow six hours of the Habilitation in Home that was performed during 9:00 a.m. to 3:00 p.m. as this should be school time and only allowed 4 hours - 2 from 7:00 a.m. to 9:00 a.m. and 2 from 3:00 p.m. to 5:00 p.m. Client did not attend school from 9/25/07 through 12/10/07. However, per DHHS they will not pay for any services during school hours even if the client is not going to school.
23	receive daycare from 9:00 a.m to 5:00 p.m. on Saturdays. Therefore, APA did not allow any of the 8 hours of Daycare by Provider A as they would have occurred at the same time as habiliation by Provider A.
24	Provider A recorded on her timesheet 5 hours of Habilitation in Home service from 12:00 p.m. to 5:00 p.m. on July 18. The Autism Center recorded these hours on July 19 in their pay detail in Quickbooks.
25	DHHS cancelled the check to Provider B for time worked on July 7 and July 9 because she could not be located.
26	Provider C was paid 8 hours of Paid Time Off (PTO) on the 5th so this was not included in the total hours for the client.
27	The total hours that could be provided for the client client would be 16 hours a day which is 24 hours in a day less 8 hours for overnight. However, per timesheets 19 of 31 days had more than 16 hours recorded.
28	Per the timesheets, Provider A provided 27 hours of service in one day which is not possible.
29	There was no school on September 3rd so all Habilitation in Homes hours were allowed.
30	APA believes the hours marked in orange appear unreasonable as this would conflict with the child's IFSP plan which states the client shall only receive daycare from 8:00 a.m to 6:00 p.m. Therefore, if the child is receiving Habilitation in Home from 7:00 a.m. to 5:00 p.m. they would only be allowed 1 hour of daycare from 5:00 p.m. to 6:00 p.m. APA only allowed 1 hour of daycare and subtracted the additional 7 hours provided.
31	Provider C was paid for 6.5 hours of Habilitation in Home for the client on September 16; however, Provider C's timesheet did not specify which client she worked with so APA did not allow any of the hours.
32	The Autism Center and DHHS paid for 7.5 hours of respite on September 7 and September 8 provided by Provider A for the client. Provider A's timesheet stated she stayed with client because of the Autism Summit.
33	Provider C was paid for 7 hours of Habilitation in Home for the client on September 30; however, Provider C's timesheet was not signed so APA did not allow any of the hours.
34	There was no school on September 21 so all Habilitation in Home hours were allowed.
35	APA believes the hours marked in orange appear unreasonable as this would overlap with the habilitation hours that were provided. Per an email from the client's mother to DHHS, the client shall receive daycare from 9:00 a.m to 5:00 p.m. on Saturdays. Therefore, APA only allowed 1.75 of the 8 hours of Daycare which occurred from 9:00 p.m. to 10:45 p.m. The remaining 6.25 hours were not allowed because they would have occurred at the same time as the 7.75 hours of habilitation by Provider C. APA also did not allow the 5 hours of Habilitation in Home by Provider A from 12:00 p.m. to 5:00 p.m. as they would have occurred at the exact same time as Habilitation in Home by Provider C.
36	APA believes the hours marked in orange appear unreasonable as this would conflict with the child's IFSP plan which states the client shall only receive daycare from 8:00 a.m to 6:00 p.m. Therefore, if the child is receiving Habilitation in Home from 7:00 a.m. to 9:00 a.m. and school from 9:00 a.m. to 3:00 p.m. they would only be allowed 3 hours of daycare from 3:00 p.m. to 6:00 p.m. The client started school on August 22. Per IEP plan it states that she will be enrolled in school for 1,845 minutes per week or 30.75 hours. APA calculated this to be about 6 hours a day (30.75 hrs / 5 days = 6.15 hrs/day). DHHS will not pay for any services during these 6 hours. APA assumed the school day would be from 9:00 a.m. to 3:00 p.m. Therefore, APA did not allow three hours of the Habilitation in Home that was performed during 9:00 a.m. to 12:00 p.m. as this should be school time and only allowed 2 hours from 7:00 a.m. to 9:00 a.m.
37	The total hours that could be provided for the client would be 16 hours a day which is 24 hours in a day less 8 hours for overnight. However, per timesheets 8 of 30 days had more than 16 hours recorded.
38	There was no school on October 1 so all Habilitation in Home hours were allowed.
39	APA believes the hours marked in orange appear unreasonable as this would conflict with the child's IFSP plan which states the client shall only receive daycare from 8:00 a.m to 6:00 p.m. Therefore, if the child is receiving Habilitation in Home from 7:00 a.m. to 5:00 p.m. they would only be allowed 1 hour of daycare from 5:00 p.m. to 6:00 p.m. APA only allowed 1 hour of daycare and subtracted the additional 9 hours provided.
40	The client started school on August 22. Per IEP plan it states that she will be enrolled in school for 1,845 minutes per week or 30.75 hours. APA calculated this to be about 6 hours a day (30.75 hrs / 5 days = 6.15 hrs/day). DHHS will not pay for any services during these 6 hours. APA assumed the school day would be from 9:00 a.m. to 3:00 p.m. However, per email from DHHS employee to another DHHS employee on 10/19/07, the client is temporarily out of school. Per DHHS they will not pay for any services provided during the time the client should have been in school or 6 hours. Therefore, APA allowed only 4 of the hours of daycare provided, from 8:00 a.m. to 9:00 a.m. and from 3:00 p.m. to 6:00 p.m. as the client's IFSP plan states they are to only receive daycare from 8:00 a.m to 6:00 p.m.
41	APA believes the hours marked in orange appear unreasonable as this would overlap with the habilitation hours that were provided. Per an email from the client's mother to DHHS, the client shall receive respite from 10:00 a.m to 5:30 p.m. on Sundays. Therefore, APA only allowed 2.5 hours of respite from 10:00 a.m. to 10:30 a.m. and from 3:30 p.m. to 5:30 p.m. The other 5 hours were not allowed as they are recorded at the same time as habiliation.
42	The client started school on August 22. Per IEP plan it states that she will be enrolled in school for 1,845 minutes per week or 30.75 hours. APA calculated this to be about 6 hours a day (30.75 hrs / 5 days = 6.15 hrs/day). DHHS will not pay for any services during these 6 hours. APA assumed the school day would be from 9:00 a.m. to 3:00 p.m. Therefore, APA did not allow 6 hours of Habilitation in Home Service from 9:00 a.m. to 3:00 p.m. but did allow 1.5 hours from 8:30 a.m. to 9:00 a.m. and 3:00 p.m to 4:00 p.m. Also, the APA allowed only 2.5 hours of daycare provided from 8:00 a.m. to 8:30 a.m. and from 4:00 p.m. to 6:00 p.m. and did not allow 5.5 hours as the client's IFSP plan states they are to only receive daycare from 8:00 a.m. to 6:00 p.m. and were in school from 9:00 a.m.to 3:00 p.m. The client did not attend school from 9/25/07 through 12/10/07. Per DHHS they will not pay for any services during school hours even if the client is not going to school.

Exhibit J

Notes	
43	The client started school on August 22. Per IEP plan it states that she will be enrolled in school for 1,845 minutes per week or 30.75 hours. APA calculated this to be about 6 hours a day (30.75 hrs / 5 days = 6.15 hrs/day). DHHS will not pay for any services during these 6 hours. APA assumed the school day would be from 9:00 a.m. to 3:00 p.m. Therefore, APA did not allow 4 hours of Habilitation in Home Service from 11:00 a.m. to 3:00 p.m. but did allow 4 hours from 3:00 p.m. to 7:00 p.m. Also, the APA allowed only 1 hour of daycare provided from 8:00 a.m. to 9:00 a.m. and did not allow 9 hours as the client's IFSP plan states they are to only receive daycare from 8:00 a.m. to 6:00 p.m and they were in school from 9:00 a.m. to 3:00 p.m. and had Habilitation in Home Services from 3:00 p.m. to 7:00 p.m. The client did not attend school from 9/25/07 through 12/10/07. Per DHHS they will not pay for any services during school hours even if the client is not going to school.
44	The client started school on August 22. Per IEP plan it states that she will be enrolled in school for 1,845 minutes per week or 30.75 hours. APA calculated this to be about 6 hours a day (30.75 hrs / 5 days = 6.15 hrs/day). DHHS will not pay for any services during these 6 hours. APA assumed the school day would be from 9:00 a.m. to 3:00 p.m. Therefore, APA did not allow 3 hours of Habilitation in Home Service from 12:00 p.m. to 3:00 p.m. but did allow 3 hours from 3:00 p.m. to 6:00 p.m. Also, the APA allowed only 1 hour of daycare provided from 8:00 a.m. to 9:00 a.m. and did not allow 9 hours as the client's IFSP plan states they are to only receive daycare from 8:00 a.m. to 6:00 p.m and they were in school from 9:00 a.m. to 3:00 p.m. and had Habilitation in Home Services from 3:00 p.m. to 6:00 p.m. The client did not attend school from 9/25/07 through 12/10/07. Per DHHS they will not pay for any services during school hours even if the client is not going to school.
45	The client started school on August 22. Per IEP plan it states that she will be enrolled in school for 1,845 minutes per week or 30.75 hours. APA calculated this to be about 6 hours a day (30.75 hrs / 5 days = 6.15 hrs/day). DHHS will not pay for any services during these 6 hours. APA assumed the school day would be from 9:00 a.m. to 3:00 p.m. Therefore, APA did not allow any of the 1.5 hours of Habilitation in Home Service from 11:00 a.m. to 12:30 p.m. as this was during school time. Also, the APA allowed only 4 hours of daycare provided from 8:00 a.m. to 9:00 a.m. and 3:00 p.m. to 6:00 p.m. as the client's IFSP plan states they are to only receive daycare from 8:00 a.m. to 6:00 p.m and they were in school from 9:00 a.m. to 3:00 p.m. The client did not attend school from 9/25/07 through 12/10/07. Per DHHS they will not pay for any services during school hours even if the client is not going to school.
46	The total hours that could be provided for the client would be 16 hours a day which is 24 hours in a day less 8 hours for overnight. However, per timesheets 13 of 31 days had more than 16 hours recorded.
47	Provider A was paid for 100 hours of service provided as an employee of the Autism Center; however, no timesheets were on file for October 8 to October 20.
48	The client started school on August 22. Per IEP plan it states that she will be enrolled in school for 1,845 minutes per week or 30.75 hours. APA calculated this to be about 6 hours a day (30.75 hrs / 5 days = 6.15 hrs/day). DHHS will not pay for any services during these 6 hours. APA assumed the school day would be from 9:00 a.m. to 3:00 p.m. Therefore, APA only allowed 4 hours of daycare from 8:00 a.m. to 9:00 a.m. and 3:00 p.m. to 6:00 p.m. and did not allow the other 6 hours as these would have been provided during school time. APA also did not allow the 10 hours recorded as Habilitation in Home provided by Provider A as the timesheets from November 5 to November 30 were incomplete as they were not signed by the employee and did not document the time in and time out to determine when the services were being provided. The client did not attend school from 9/25/07 through 12/10/07. Per DHHS they will not pay for any services during school hours even if the client is not going to school.
49	The client started school on August 22. Per IEP plan it states that she will be enrolled in school for 1,845 minutes per week or 30.75 hours. APA calculated this to be about 6 hours a day (30.75 hrs / 5 days = 6.15 hrs/day). DHHS will not pay for any services during these 6 hours. APA assumed the school day would be from 9:00 a.m. to 3:00 p.m. Therefore, APA only allowed 4 hours of Habilitation in Home from 3:00 p.m. to 7:00 p.m. as the other 3 hours from 12:00 p.m. to 3:00 p.m. would be during school time and would not be allowed. APA also only allowed 1 hour of daycare from 8:00 a.m. to 9:00 a.m. and did not allow the other 9 hours of daycare as the client would have been in school from 8:00 a.m. to 3:00 p.m. and had Habilitation in Home from 3:00 p.m. to 7:00 p.m. APA also did not allow the 10 hours recorded as Habilitation in Home provided by Provider A as the timesheets from November 5 to November 30 were incomplete as they were not signed by the employee and did not document the time in and time out to determine when the services were being provided. The client did not attend school from 9/25/07 through 12/10/07. Per DHHS they will not pay for any services during school hours even if the client is not going to school.
50	The client started school on August 22. Per IEP plan it states that she will be enrolled in school for 1,845 minutes per week or 30.75 hours. APA calculated this to be about 6 hours a day (30.75 hrs / 5 days = 6.15 hrs/day). DHHS will not pay for any services during these 6 hours. APA assumed the school day would be from 9:00 a.m. to 3:00 p.m. Therefore, APA only allowed 3.5 hours of Habilitation in Home from 3:00 p.m. to 6:30 p.m. as the other 3 hours from 12:00 p.m. to 3:00 p.m. would be during school time and would not be allowed. APA also only allowed 1 hour of daycare from 8:00 a.m. to 9:00 a.m. and did not allow the other 9 hours of daycare as the client would have been in school from 8:00 a.m. to 3:00 p.m. and had Habilitation in Home from 3:00 p.m. to 6:30 p.m. APA also did not allow the 10 hours recorded as Habilitation in Home provided by Provider A as the timesheets from November 5 to November 30 were incomplete as they were not signed by the employee and did not document the time in and time out to determine when the services were being provided. The client did not attend school from 9/25/07 through 12/10/07. Per DHHS they will not pay for any services during school hours even if the client is not going to school.
51	APA believes the hours marked in orange appear unreasonable as this would overlap with the habilitation hours that were provided. Per an email from the client's mother to DHHS, the client shall receive respite from 10:00 a.m to 5:30 p.m. on Sundays. Therefore, APA only allowed .5 hour of daycare from 5:00 p.m. to 5:30 p.m. as the other 7 hours would have occurred at the exact same time the habilitation hours were provided.
52	APA believes the hours marked in orange appear unreasonable as this would overlap with the habilitation hours that were provided. Per an email from the client's mother to DHHS, the client shall receive daycare from 9:00 a.m to 5:00 p.m. on Saturdays. Therefore, APA only allowed 3 hours of daycare from 9:00 a.m. to 12:00 p.m. as the other 5 hours would have occurred at the same time as habilitaiton. APA also did not allow the 5 hours recorded as Habilitation in Home provided by Provider A as the timesheets from November 5 to November 30 were incomplete as they were not signed by the employee and did not document the time in and time out to determine when the services were being provided.
53	APA did not allow any of the 5 hours recorded as Habilitation in Home provided by Provider A as the timesheets from November 5 to November 30 were incomplete as they were not signed by the employee and did not document the time in and time out worked to determine when the services were being provided.

Exhibit J

Notes	
54	The client started school on August 22. Per IEP plan it states that she will be enrolled in school for 1,845 minutes per week or 30.75 hours. APA calculated this to be about 6 hours a day (30.75 hrs / 5 days = 6.15 hrs/day). DHHS will not pay for any services during these 6 hours. APA assumed the school day would be from 9:00 a.m. to 3:00 p.m. Therefore, APA only allowed 4 hours of daycare from 8:00 a.m. to 9:00 a.m. and 3:00 p.m. to 6:00 p.m. and did not allow the other 4 hours as these would have been provided during school time. APA also did not allow the 10 hours recorded as Habilitation in Home provided by Provider A as the timesheets from November 5 to November 30 were incomplete as they were not signed by the employee and did not document the time in and time out to determine when the services were being provided. The client did not attend school from 9/25/07 through 12/10/07. However, per DHHS they will not pay for any services during school hours even if the client is not going to school.
55	APA believes the hours marked in orange appear unreasonable as this would overlap with the habilitation hours that were provided. Per an email from the client's mother to DHHS, the client shall receive respite from 10:00 a.m to 5:30 p.m. on Sundays. Therefore, APA only allowed 1 hour of daycare from 4:30 p.m. to 5:30 p.m. as the other 6.5 hours would have occurred at the exact same time the habilitation hours were provided.
56	The client started school on August 22. Per IEP plan it states that she will be enrolled in school for 1,845 minutes per week or 30.75 hours. APA calculated this to be about 6 hours a day (30.75 hrs / 5 days = 6.15 hrs/day). DHHS will not pay for any services during these 6 hours. APA assumed the school day would be from 9:00 a.m. to 3:00 p.m. Therefore, APA only allowed 4 hours of daycare from 8:00 a.m. to 9:00 a.m. and 3:00 p.m. to 6:00 p.m. APA allowed 2 of these hours from Provider A and 2 hours from Provider H. However, APA did not allow the other 4 hours from Provider H as these would have been provided during school time. APA also did not allow the 10 hours recorded as Habilitation in Home provided by Provider A as the timesheets from November 5 to November 30 were incomplete as they were not signed by the employee and did not document the time in and time out to determine when the services were being provided. The client did not attend school from 9/25/07 through 12/10/07. Per DHHS they will not pay for any services during school hours even if the client is not going to school.
57	There was no school on November 21 so the APA allowed 7 hours of daycare from 8:00 a.m. to 3:00 p.m. The other hour was not allowed because it would have occurred during Habilitation in Home services which were provided by Provider G from 3:00 p.m. to 7:00 p.m. APA also did not allow the 10 hours recorded as Habilitation in Home provided by Provider A as the timesheets from November 5 to November 30 were incomplete as they were not signed by the employee and did not document the time in and time out to determine when the services were being provided.
58	There was no school on November 23 so the APA allowed 3 hours of daycare from 8:00 a.m. to 10:00 a.m. and from 5:00 p.m. to 6:00 p.m. APA allowed 2 hours by Provider A and 1 hour by Provider H. The other 5 hours provided by Provider H were not allowed as Habilitation in Home was provided from 10:00 a.m. to 5:00 p.m.
59	APA believes the hours marked in orange appear unreasonable as this would overlap with the habilitation hours that were provided. Per an email from the client's mother to DHHS, the client shall receive daycare from 9:00 a.m to 5:00 p.m. on Saturdays. Therefore, APA only allowed 5 hours of daycare from 9:00 a.m. to 2:00 p.m. as the other 3 hours would not be allowed because they would have occurred at the same time as habilitation.
60	APA believes the hours marked in orange appear unreasonable as DHHS does not pay for overnight hours which are generally considered to be from 10:00 p.m. to 6:00 a.m. Therefore, APA only allowed 2 hours of Habilitation in Home for Provider C from 8:00 p.m. to 10:00 p.m. and subtracted the additional 2 hours from 10:00 p.m. to 12:00 a.m.
61	APA believes the hours marked in orange appear unreasonable as DHHS does not pay for overnight hours which are generally considered to be from 10:00 p.m. to 6:00 a.m. Therefore, APA only allowed 6 hours of Habilitation in Home from 6:00 a.m. to 12:00 p.m. and did not allow the other 6 hours from 12:00 a.m. to 6:00 a.m. as they would be considered overnight hours. Also, some of the respite hours would overlap with the habilitation hours. Per an email from the client's mother to DHHS, the client shall receive respite from 10:00 a.m to 5:30 p.m. on Sundays. Therefore, APA only allowed 5.5 hours of respite from 12:00 p.m. to 5:30 p.m.
62	APA did not allow any of the 18 hours of homemaker services by Provider H because the IFSP states the client is to only receive 10 hours of homemaker services per week and they received 10 hours from Provider E for homemaker on 11/23/07 and 11/30/07. Therefore all 18 hours would not be allowed per the IFSP.
63	The client started school on August 22. Per IEP plan it states that she will be enrolled in school for 1,845 minutes per week or 30.75 hours. APA calculated this to be about 6 hours a day (30.75 hrs / 5 days = 6.15 hrs/day). DHHS will not pay for any services during these 6 hours. APA assumed the school day would be from 9:00 a.m. to 3:00 p.m. Therefore, APA only allowed 4 hours of daycare from 8:00 a.m. to 9:00 a.m. and 3:00 p.m. to 6:00 p.m. APA allowed 2 of these hours from Provider A and 2 hours from Provider H. However, APA did not allow the other 5 hours from Provider H as these would have been provided during school time. APA also did not allow the 10 hours recorded as Habilitation in Home provided by Provider A as the timesheets from December 1 to December 14 were incomplete as they were not signed by the employee and did not document the time in and time out to determine when the services were being provided. The client did not attend school from 9/25/07 through 12/10/07. Per DHHS they will not pay for any services during school hours even if the client is not going to school.
64	The total hours that could be provided for the client would be 16 hours a day which is 24 hours in a day less 8 hours for overnight. However, per timesheets 8 of 30 days had more than 16 hours recorded.
65	APA did not allow any of the 5 hours recorded as Habilitation in Home provided by Provider A as the timesheets for December 1 to December 14 were incomplete as they were not signed by the employee and did not document the time in and time out to determine when the services were being provided.
66	The client started new school on December 10. Per IEP plan it states that she will be enrolled in school for 1,845 minutes per week or 30.75 hours. APA calculated this to be about 6 hours a day (30.75 hrs / 5 days = 6.15 hrs/day). DHHS will not pay for any services during these 6 hours. APA assumed the school day would be from 9:00 a.m. to 3:00 p.m. Therefore, APA only allowed 4 hours of daycare from 8:00 a.m. to 9:00 a.m. and 3:00 p.m. to 6:00 p.m. APA allowed 4 of these hours from Provider H; however, APA did not allow the other 3 hours from Provider H as these would have been provided during school time. APA also did not allow any of the 10 hours recorded as Habilitation in Home provided by Provider A as the timesheets from December 1 to December 14 were incomplete as they were not signed by the employee and did not document the time in and time out to determine when the services were being provided.
67	The client started new school on December 10. Per IEP plan it states that she will be enrolled in school for 1,845 minutes per week or 30.75 hours. APA calculated this to be about 6 hours a day (30.75 hrs / 5 days = 6.15 hrs/day). DHHS will not pay for any services during these 6 hours. APA assumed the school day would be from 9:00 a.m. to 3:00 p.m. Therefore, APA only allowed 4 hours of daycare from 8:00 a.m. to 9:00 a.m. and 3:00 p.m. to 6:00 p.m. APA allowed 4 of these hours from Provider H; however, APA did not allow the other 3 hours from Provider H as these would have been provided during school time. APA also did not allow any of the 5 hours recorded as Habilitation in Home provided by Provider A as the timesheets from December 1 to December 14 were incomplete as they were not signed by the employee and did not document the time in and time out to determine when the services were being provided.

Exhibit J

Autism Center Special Evaluation
Client 5 Services
Notes

Notes	
68	APA did not allow any of the 10 hours recorded as Habilitation in Home provided by Provider A as the timesheets for December 1 to December 14 were incomplete as they were not signed by the employee and did not document the time in and time out to determine when the services were being provided.
69	APA did allow 10 hours of Daycare provided by Provider A because there was no school on this day because of a snow day. The client is then allowed 10 hours of daycare while the parents work from 8:00 a.m. to 6:00 p.m. APA did not allow any of the 10 hours recorded as Habilitation in Home provided by Provider A as the timesheets for December 1 to December 14 were incomplete as they were not signed by the employee and did not document the time in and time out to determine when the services were being provided.
70	APA believes the hours marked in orange appear unreasonable as this would overlap with the habilitation hours that were provided. Per an email from the client's mother to DHHS, the client shall receive daycare from 9:00 a.m to 5:00 p.m. on Saturdays. Therefore, APA only allowed 7 hours of daycare from 8:00 a.m. to 4:00 p.m. The other 1 hour from 4:00 p.m. to 5:00 p.m. would have occurred at the same time as habilitation.
71	The client started new school on December 10. Per IEP plan it states that she will be enrolled in school for 1,845 minutes per week or 30.75 hours. APA calculated this to be about 6 hours a day (30.75 hrs / 5 days = 6.15 hrs/day). DHHS will not pay for any services during these 6 hours. APA assumed the school day would be from 9:00 a.m. to 3:00 p.m. Therefore, APA only allowed 1 hour of daycare from 8:00 a.m. to 9:00 a.m. and did not allow the other 5 hours as the client is only allowed daycare while the parents work from 8:00 a.m. to 6:00 p.m. The 5 hours would overlap with school time from 9:00 a.m. to 3:00 p.m. and habiliation. APA did not allow any of the 10 hours recorded as Habilitation in Home provided by Provider A as the timesheet for December 17 to December 30 was incomplete because it was not signed by the employee.
72	The client started new school on December 10, 2007. Per the client's mother, she only attends school for 4.5 hours from 9:15 a.m. to 1:45 p.m. However, the IEP still states about 6 hours a day, so APA did not allow 6 hours per IEP.
73	The client started new school on December 10. Per IEP plan it states that she will be enrolled in school for 1,845 minutes per week or 30.75 hours. APA calculated this to be about 6 hours a day (30.75 hrs / 5 days = 6.15 hrs/day). DHHS will not pay for any services during these 6 hours. APA assumed the school day would be from 9:00 a.m. to 3:00 p.m. Therefore, APA only allowed 4 hours of daycare from 8:00 a.m. to 9:00 a.m. and from 3:00 p.m. to 6:00 p.m. and did not allow the other 2 hours as daycare is only allowed while the parents work from 8:00 a.m. to 6:00 p.m. The other 2 hours would overlap with school time from 9:00 a.m. to 3:00 p.m. APA also only allowed 4 hours of Habiliation in Home by Provider G from 6:00 p.m. to 10:00 p.m. The other 1 hour from 10:00 p.m. to 11:00 p.m. was not allowed as this would have been considered overnight hours. APA did not allow any of the 10 hours recorded as Habilitation in Home provided by Provider A as the timesheet for December 17 to December 30 was incomplete because it was not signed by the employee.
74	APA did allow 10 hours of daycare provided by Provider H because there was no school on this day because of Christmas break. APA did not allow any of the 10 hours recorded as Habilitation in Home provided by Provider A as the timesheet for December 17 to December 30 was incomplete because it was not signed by the employee.
75	APA did allow 5 hours of Habilitation in Home provided by Provider G because there was no school on this day because of Christmas break. However, APA only allowed 6 hours of daycare provided by Provider H from 8:00 a.m. to 2:00 p.m. because the other 4 hours of when the parents were at work from 2:00 p.m. to 6:00 p.m. would have been at the same time as the client was receiving Habilitation in Home by Provider G.
76	APA did allow 11 hours of Habilitation in Home provided by Provider G because there was no school on this day because of Christmas break. However, APA did not allow any of the 8 hours of daycare provided by Provider H because the client is only allowed daycare while the parents work from 8:00 a.m. to 6:00 p.m. and the client was receiving Habilitation in Home by Provider G during this entire time.
77	APA did allow 11.5 hours of Habilitation in Home provided by Provider G because there was no school on this day because of Christmas break. However, APA did not allow any of the 8 hours of daycare provided by Provider H because the client is only allowed daycare while the parents work from 8:00 a.m. to 6:00 p.m. and the client was receiving Habilitation in Home by Provider G during this entire time.
78	APA only allowed 7.5 hours of Habilitation in Home provided by Provider G from 2:30 p.m. to 10:00 p.m. because the other 2 hours from 10:00 p.m. to 12:00 a.m. would be considered during overnight hours in which Habilitation in Home could not be performed. APA also only allowed 5.5 hours of daycare from 9:00 a.m. to 2:30 p.m. as the client is only allowed daycare on Saturdays while the parents work from 9:00 a.m. to 5:00 p.m. The other 2.5 hours would have been at the same time the client was receiving Habilitation in Home by Provider G.
79	APA only allowed 5.5 hours of Habilitation in Home by Provider G from 6:00 a.m. to 11:30 a.m. because the other 6 hours from 12:00 a.m. to 6:00 a.m. are considered overnight hours.
80	APA only allowed 9 hours of Habilitation in Home by Provider G from 1:00 p.m. to 10:00 p.m. because the other 1 hour from 10:00 p.m. to 11:00 p.m. is considered an overnight hour.
81	APA did not allow any of the 10 hours of homemaker services by Provider H from December 3 to December 7 because the IFSP states the client is to only receive 10 hours of homemaker services per week and they received 10 hours from Provider E for homemaker on December 7. APA also did not allow the 2 hours of homemaker services by Provider H on December 29 because the client already received 10 hours of homemaker services by Provider H during the week from December 24 to December 28 and would not be allowed any more homemaker services for the week.
82	Provider A was paid for 10 hours of PTO on 11/22/07, 10 hours of PTO on 11/23/07 and 5 hours of PTO on 11/24/07 so these hours were not allowed for the client for services provided through the Autism Center.
83	The total hours that could be provided for the client would be 16 hours a day which is 24 hours in a day less 8 hours for overnight. However, per timesheets 5 of 31 days had more than 16 hours recorded.
84	Habilitation in Home services are provided by two or more employees of the Autism Center; however, per N-Focus the amount is paid as one amount to the Autism Center. Therefore, the APA used the first employee's Habilitation In Home hours paid by DHHS per N-Focus and then adjusted any other employee's Habilitation In Home hours as overpayments in the other employees' columns.

Exhibit J

Autism Center Special Evaluation
Client 6 Services
July 2007

Exhibit K

		Same Provider								
		Autism Center	Less Non Billable Hours Per APA	Autism Center	Autism Center		Direct Provider	Autism Center		Total Hours of Service (Note 4)
Provider		Provider D		Provider D	Provider D	Provider D	Provider D	Provider C	Provider C	
Service		Habil in Home		Habil in Home (Time)	Specialized Respite	Specialized Respite (Time)	Homemaker (Note 6)	Habil in Home	Habil in Home (Time)	
July	Notes									
1 (Sunday)		7		8:00 a.m. - 3:00 p.m.	7	3:00 p.m. - 10:00 p.m.				14
2	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.				8	8:30 a.m. - 4:30 p.m.	13
3	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.				8	8:30 a.m. - 4:30 p.m.	13
4	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.	7	8:00 a.m. - 3:00 p.m.				12
5	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.				8	8:30 a.m. - 4:30 p.m.	13
6	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.				8	8:30 a.m. - 4:30 p.m.	13
7		8		8:00 a.m. - 4:00 p.m.	7	4:00 p.m. - 11:00 p.m.				15
8 (Sunday)		7		8:00 a.m. - 3:00 p.m.	7	3:00 p.m. - 10:00 p.m.				14
9	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.				6	10:30 a.m. - 4:30 p.m.	11
10	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.				8	8:30 a.m. - 4:30 p.m.	13
11	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.				8	8:30 a.m. - 4:30 p.m.	13
12	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.				8	8:30 a.m. - 4:30 p.m.	13
13	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.				7.5	9:00 a.m. - 4:30 p.m.	12.5
14		8		8:00 a.m. - 4:00 p.m.	7	4:00 p.m. - 11:00 p.m.				15
15 (Sunday)		7		8:00 a.m. - 3:00 p.m.	7	3:00 p.m. - 10:00 p.m.				14
16	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.						5
17	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.						5
18	Note 1, 2	5	-0.5	5:30 p.m. - 10:30 p.m.						5
19	Note 1, 2	5	-0.5	5:30 p.m. - 10:30 p.m.						5
20	Note 1, 2	5	-0.5	5:30 p.m. - 10:30 p.m.						5
21		8		8:00 a.m. - 4:00 p.m.	7	4:00 p.m. - 11:00 p.m.				15
22 (Sunday)		7		8:00 a.m. - 3:00 p.m.	7	3:00 p.m. - 10:00 p.m.				14
23	Note 1, 2	5	-0.5	5:30 p.m. - 10:30 p.m.						5
24	Note 1, 2	5	-0.5	5:30 p.m. - 10:30 p.m.						5
25	Note 1, 2	5	-0.5	5:30 p.m. - 10:30 p.m.						5
26	Note 1, 2	5	-0.5	5:30 p.m. - 10:30 p.m.						5
27	Note 1, 2	5	-0.5	5:30 p.m. - 10:30 p.m.						5
28		8		8:00 a.m. - 4:00 p.m.	4	4:00 p.m. - 8:00 p.m.				12
29 (Sunday)		7		8:00 a.m. - 3:00 p.m.						7
30	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.				8	8:30 a.m. - 4:30 p.m.	13
31	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.				8	8:30 a.m. - 4:30 p.m.	13
Total per Timesheets		177	-11		60		0	85.5		322.5
Amount Paid by DHHS Per N-Focus		166.00			60.00		17.00	115.00		358.00
Initial APA Calculated Hours Up To Authorization Based on Timesheets		166.00			60.00		0.00	85.50		311.50
Hours DHHS Overpaid		0.00			0.00		17.00	29.50		46.50
Hourly Rate Paid by DHHS		$26.79			$12.51		$8.50	$26.79		
Total $ DHHS Overpaid (Under)		$0.00			$0.00		$144.50	$790.31		**$934.81**
							B	A		

A - Autism Center Over-billed $790.31
B - Direct Provider Over-billed $144.50

Exhibit K

Autism Center Special Evaluation
Client 6 Services
August 2007

		Same Provider								
		Autism Center	Less Non Billable Hours Per APA	Autism Center	Autism Center		Direct Provider	Autism Center		Total Hours of Service (Note 4)
Provider		Provider D		Provider D	Provider D	Provider D	Provider D	Provider C	Provider C	
Service		Habil in Home		Habil in Home (Time)	Specialized Respite	Specialized Respite (Time)	Homemaker (Note 7)	Habil in Home	Habil in Home (Time)	
August	Notes									
1	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.				8	8:30 a.m. - 4:30 p.m.	13
2	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.				8	8:30 a.m. - 4:30 p.m.	13
3		7.5		11:30 a.m. - 7:00 p.m.	5	7:30 p.m. - 12:30 a.m.				12.5
4		8		8:00 a.m. - 4:00 p.m.	2	5:00 p.m. - 7:00 p.m.				10
5 (Sunday)		7		8:00 a.m. - 3:00 p.m.	7	3:00 p.m. - 10:00 p.m.				14
6	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.				8	8:30 a.m. - 4:30 p.m.	13
7	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.				8	8:30 a.m. - 4:30 p.m.	13
8	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.				8	8:30 a.m. - 4:30 p.m.	13
9	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.				8	8:30 a.m. - 4:30 p.m.	13
10		7.5		11:30 a.m. - 7:00 p.m.						7.5
11		8		8:00 a.m. - 4:00 p.m.	7	5:00 p.m. - 12:00 a.m.				15
12 (Sunday)		7		8:00 a.m. - 3:00 p.m.	7	3:00 p.m. - 10:00 p.m.				14
13	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.				8	8:30 a.m. - 4:30 p.m.	13
14	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.				8	8:30 a.m. - 4:30 p.m.	13
15	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.				8	8:30 a.m. - 4:30 p.m.	13
16	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.				8	8:30 a.m. - 4:30 p.m.	13
17		8		11:30 a.m. - 7:30 p.m.	4	8:00 p.m. - 12:00 a.m.				12
18		8		8:00 a.m. - 4:00 p.m.	7	5:00 p.m. - 12:00 a.m.				15
19 (Sunday)		7		8:00 a.m. - 3:00 p.m.	7	3:00 p.m. - 10:00 p.m.				14
20	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.				8	8:30 a.m. - 4:30 p.m.	13
21	Note 5	5	-1	5:30 p.m. - 10:30 p.m.				9	9:00 a.m. - 6:00 p.m.	14
22	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.				7.5	9:00 a.m. - 4:30 p.m.	12.5
23	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.				8.5	8:30 a.m. - 5:00 p.m.	13.5
24	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.						5
25		8		8:00 a.m. - 4:00 p.m.	7	5:00 p.m. - 12:00 a.m.				15
26 (Sunday)		7		8:00 a.m. - 3:00 p.m.	7	3:00 p.m. - 10:00 p.m.				14
27	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.				8	9:00 a.m. - 5:00 p.m.	13
28	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.				7.75	8:45 a.m. - 4:30 p.m.	12.75
29	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.				7.5	9:00 a.m. - 4:30 p.m.	12.5
30	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.				8.25	8:30 a.m. - 4:45 p.m.	13.25
31	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.				7.5	9:00 a.m. - 4:30 p.m.	12.5
Total per Timesheets		183	-10.5		60		0	152		395
Amount Paid by DHHS Per N-Focus		172.50			60.00		33.00	108.50		374.00
APA Calculated Hours Up To Authorization Based on Timesheets		172.50			60.00		0.00	108.50	Note 8	341.00
Hours DHHS Overpaid (Underpaid)		0.00			0.00		33.00	0.00		33.00
Hourly Rate Paid by DHHS		$26.79			$12.51		$8.50	$26.79		
Total $ DHHS Overpaid (Under)		$0.00			$0.00		$280.50	$0.00		**$280.50**
							B			

A - Autism Center Over-billed $0
B - Direct Provider Over-billed $280.50

Exhibit K

Autism Center Special Evaluation
Client 6 Services
September 2007

Exhibit K

		Same Provider									
		Autism Center		Autism Center	Autism Center		Direct Provider	Direct Provider	Autism Center		Total
Provider		Provider D	Less Non	Provider D	Provider D	Provider D	Provider D	Provider D	Provider C	Provider C	Hours of
Service		Habil in	Billable Hours	Habil in Home	Specialized	Specialized	Homemaker	Daycare	Habil in	Habil in Home	Service
September	Notes	Home	Per APA	(Time)	Respite	Respite (Time)	(Note 10)	(Note 16)	Home	(Time)	(Note 4)
1		8		8:00 a.m. - 4:00 p.m.	6	5:00 p.m. - 11:00 p.m.					14
2 (Sunday)		7		8:00 a.m. - 3:00 p.m.	7	5:00 p.m. - 12:00 a.m.	2				14
3	Note 11, 18	6	-0.5	4:30 p.m. - 10:30 p.m.	7	8:00 a.m. - 3:00 p.m.					13
4	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.			3		8	8:00 a.m. - 4:00 p.m.	13
5	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.			2		8	8:00 a.m. - 4:00 p.m.	13
6	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.			2		8	8:00 a.m. - 4:00 p.m.	13
7	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.				10			15
8		8		8:00 a.m. - 4:00 p.m.	6	5:00 p.m. - 11:00 p.m.					14
9 (Sunday)		7		8:00 a.m. - 3:00 p.m.	7	4:00 p.m. - 11:00 p.m.					14
10	Note 1, 17	5	-0.5	5:30 p.m. - 10:30 p.m.			3				5
11	Note 1, 17	5	-0.5	5:30 p.m. - 10:30 p.m.							5
12	Note 1, 17	5	-0.5	5:30 p.m. - 10:30 p.m.			2				5
13	Note 1, 17	5	-0.5	5:30 p.m. - 10:30 p.m.							5
14	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.			3				5
15		8		8:00 a.m. - 4:00 p.m.	5	5:00 p.m. - 10:00 p.m.					13
16 (Sunday)	Note 17	7		8:00 a.m. - 3:00 p.m.	6	4:00 p.m. - 10:00 p.m.					13
17	Note 1, 17	5	-0.5	5:30 p.m. - 10:30 p.m.							5
18	Note 1, 17	5	-0.5	5:30 p.m. - 10:30 p.m.							5
19	Note 1, 17	5	-0.5	5:30 p.m. - 10:30 p.m.							5
20	Note 1, 17	5	-0.5	5:30 p.m. - 10:30 p.m.							5
21	Note 1, 17	5	-0.5	5:30 p.m. - 10:30 p.m.							5
22		8		8:00 a.m. - 4:00 p.m.	5	5:00 p.m. - 10:00 p.m.					13
23 (Sunday)		7		8:00 a.m. - 3:00 p.m.	7	4:00 p.m. - 11:00 p.m.					14
24	Note 1, 3	5	-0.5	5:30 p.m. - 10:30 p.m.					8.25	8:00 a.m. - 4:15 p.m.	13.25
25	Note 1, 3	5	-0.5	5:30 p.m. - 10:30 p.m.					8.25	8:00 a.m. - 4:15 p.m.	13.25
26	Note 1, 9	5	-0.75	5:30 p.m. - 10:30 p.m.					9.75	8:00 a.m. - 5:45 p.m.	14.75
27	Note 1, 3	5	-0.5	5:30 p.m. - 10:30 p.m.					8	8:00 a.m. - 4:00 p.m.	13
28	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.							5
29		8		8:00 a.m. - 4:00 p.m.	5	5:00 p.m. - 10:00 p.m.					13
30 (Sunday)		7		8:00 a.m. - 3:00 p.m.	6	4:00 p.m. - 10:00 p.m.					13
Total per Timesheets		176	-10.25		67		17	10	58.25		311.25
Amount Paid by DHHS Per N-Focus		165.75			67.00		34.00	28.00	115.25		410.00
Initial APA Calculated Hours Up To Authorization Based on Timesheets		165.75			67.00		17.00	10.00	58.25		318.00
Initial DHHS Over (Under) Payment		0.00			0.00		17.00	18.00	57.00		92.00
Adjusted Hours for OPS Overpayment (97.50 hours) * Note 20		39.25			0.00		0.00	0.00	58.25		97.50
Total DHHS Overpayment		39.25			0.00		17.00	18.00	115.25		189.50
Hourly Rate Paid by DHHS		$26.79			$12.51		$8.50	$8.50	$26.79		
Total $ DHHS Overpaid (Under)		$1,051.51			$0.00		$144.50	$153.00	$3,087.55		**$4,436.56**
		A					B	B	A		

* The APA reduced the authorized time for habilitation due to the services reimbursed by OPS based on the number of hours available from each provider, beginning with Provider C .

A - Autism Center Over-billed $4,139.06
B - Direct Provider Over-billed $297.50

Exhibit K

Autism Center Special Evaluation
Client 6 Services
October 2007

		Same Provider								
		Autism Center	Less Non Billable Hours Per APA	Autism Center	Autism Center		Direct Provider	Autism Center		Total Hours of Service (Note 4)
Provider Service October	Notes	Provider D Habil in Home		Provider D Habil in Home (Time)	Provider D Specialized Respite	Provider D Specialized Respite (Time)	Provider D Homemaker	Provider C Habil in Home	Provider C Habil in Home (Time)	
1	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.			2	8	8:15 a.m. - 4:15 p.m.	13
2	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.			2	7.5	8:45 a.m. - 4:15 p.m.	12.5
3	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.			1	8.25	8:00 a.m. - 4:15 p.m.	13.25
4	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.			1	8	8:00 a.m. - 4:00 p.m.	13
5	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.			2			5
6		8		8:00 a.m. - 4:00 p.m.	7	5:00 p.m. - 12:00 a.m.				15
7 (Sunday)		7		8:00 a.m. - 3:00 p.m.	7	4:00 p.m. - 11:00 a.m.				14
8	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.			3			5
9	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.			2			5
10	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.			1	8	8:30 a.m. - 4:30 p.m.	13
11	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.			2	8	8:30 a.m. - 4:30 p.m.	13
12	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.			1			5
13		8		8:00 a.m. - 4:00 p.m.	7	5:00 p.m. - 12:00 a.m.				15
14 (Sunday)		7		8:00 a.m. - 3:00 p.m.	7	4:00 p.m. - 11:00 a.m.				14
15	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.				8	8:30 a.m. - 4:30 p.m.	13
16	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.			1	8	8:30 a.m. - 4:30 p.m.	13
17	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.			1	7.5	8:30 a.m. - 4:00 p.m.	12.5
18	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.			1	8.5	8:00 a.m. - 4:30 p.m.	13.5
19	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.			2	8	8:30 a.m. - 4:30 p.m.	13
20		8		8:00 a.m. - 4:00 p.m.	7	5:00 p.m. - 12:00 a.m.				15
21 (Sunday)		7		8:00 a.m. - 3:00 p.m.	7	4:00 p.m. - 11:00 a.m.				14
22	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.			2	8	8:30 a.m. - 4:30 p.m.	13
23	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.			1	8	8:45 a.m. - 4:45 p.m.	13
24	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.			2	8.25	8:15 a.m. - 4:30 p.m.	13.25
25	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.						5
26	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.			2	8.25	8:15 a.m. - 4:30 p.m.	13.25
27		8		8:00 a.m. - 4:00 p.m.	7	5:00 p.m. - 12:00 a.m.				15
28 (Sunday)		7		8:00 a.m. - 3:00 p.m.	7	5:00 p.m. - 12:00 a.m.				14
29	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.			2	8	8:30 a.m. - 4:30 p.m.	13
30	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.						5
31	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.			3	8	8:30 a.m. - 4:30 p.m.	13
Total per Timesheets		175	-11.5		56		34	136.25		367.25
Amount Paid by DHHS Per N-Focus		163.50			56.00		34.00	117.50		371.00
Initial APA Calculated Hours Up To Authorization Based on Timesheets		163.50			56.00		34.00	117.50	Note 12	371.00
Initial DHHS Over (Under) Payment		0.00			0.00		0.00	0.00		0.00
Adjusted Hours for OPS Overpayment (149.50 hours) * Note 20		32.00			0.00		0.00	117.50		149.50
Total DHHS Overpayment		32.00			0.00		0.00	117.50		149.50
Hourly Rate Paid by DHHS		$26.79			$12.51		$8.50	$26.79		
Total $ DHHS Overpaid (Under)		$857.28			$0.00		$0.00	$3,147.83		**$4,005.11**
		A						A		

* The APA reduced the authorized time for habilitation due to the services reimbursed by OPS based on the number of hours available from each provider, beginning with Provider C .

A - Autism Center Over-billed $4,005.11
B - Direct Provider Over-billed $0

Exhibit K

Autism Center Special Evaluation
Client 6 Services
November 2007

		Same Provider								
		Autism Center	Less Non Billable Hours Per APA	Autism Center	Autism Center		Direct Provider	Autism Center		Total Hours of Service (Note 4)
Provider		Provider D		Provider D	Provider D	Provider D	Provider D	Provider C	Provider C	
Service		Habil in Home		Habil in Home (Time)	Specialized Respite	Specialized Respite (Time)	Homemaker	Habil in Home	Habil in Home (Time)	
November	Notes									
1	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.			2	8	8:30 a.m. - 4:30 p.m.	13
2	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.			1	8	8:30 a.m. - 4:30 p.m.	13
3		8		8:00 a.m. - 4:00 p.m.	7	5:00 p.m. - 12:00 a.m.				15
4 (Sunday)		7		8:00 a.m. - 3:00 p.m.	7	4:00 p.m. - 11:00 p.m.				14
5	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.			2	8.25	8:30 a.m. - 4:45 p.m.	13.25
6	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.				8	8:45 a.m. - 4:45 p.m.	13
7	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.			2	8.5	8:30 a.m. - 5:00 p.m.	13.5
8	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.				8	8:30 a.m. - 4:30 p.m.	13
9	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.			3	8	8:30 a.m. - 4:30 p.m.	13
10		8		8:00 a.m. - 4:00 p.m.	7	5:00 p.m. - 12:00 a.m.				15
11 (Sunday)		7		8:00 a.m. - 3:00 p.m.	7	4:00 p.m. - 11:00 p.m.				14
12	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.			3	8	8:30 a.m. - 4:30 p.m.	13
13	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.			1	8	8:30 a.m. - 4:30 p.m.	13
14	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.			2	8	8:30 a.m. - 4:30 p.m.	13
15	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.			1			5
16	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.			2			5
17		8		8:00 a.m. - 4:00 p.m.	7	5:00 p.m. - 12:00 a.m.				15
18 (Sunday)		7		8:00 a.m. - 3:00 p.m.	7	4:00 p.m. - 11:00 p.m.				14
19	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.			2			5
20	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.						5
21	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.			3			5
22	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.			1			5
23	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.	4	11:00 a.m. - 3:00 p.m.				9
24		8		8:00 a.m. - 4:00 p.m.	7	5:00 p.m. - 12:00 a.m.	3			15
25 (Sunday)		7		8:00 a.m. - 3:00 p.m.	7	4:00 p.m. - 11:00 p.m.				14
26	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.			2	8	8:30 a.m. - 4:30 p.m.	13
27	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.				7.25	8:45 a.m. - 4:00 p.m.	12.25
28	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.			3	8	8:45 a.m. - 4:45 p.m.	13
29	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.				8	8:45 a.m. - 4:45 p.m.	13
30	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.			1	7	8:45 a.m. - 3:45 p.m.	12
Total per Timesheets		170	-11		60		34	119		349
Amount Paid by DHHS Per N-Focus		159.00			60.00		34.00	103.00		356.00
Initial APA Calculated Hours Up To Authorization Based on Timesheets		159.00			60.00		34.00	103.00	Note 13	356.00
Initial DHHS Over (Under) Payment		0.00			0.00		0.00	0.00		0.00
Adjusted Hours for OPS Overpayment (97.50 hours) * Note 20		0.00			0.00		0.00	97.50		97.50
Total DHHS Overpayment		0.00			0.00		0.00	97.50		97.50
Hourly Rate Paid by DHHS		$26.79			$12.51		$8.50	$26.79		
Total $ DHHS Overpaid (Under)		$0.00			$0.00		$0.00	$2,612.03		**$2,612.03**
								A		

* The APA reduced the authorized time for habilitation due to the services reimbursed by OPS based on the number of hours available from each provider, beginning with Provider C .

A - Autism Center Over-billed $2,612.03
B - Direct Provider Over-billed $0

Exhibit K

Autism Center Special Evaluation
Client 6 Services
December 2007

		Same Provider								
		Autism Center	Less Non Billable Hours Per APA	Autism Center	Autism Center		Direct Provider	Autism Center		Total Hours of Service (Note 4)
Provider Service December	Notes	Provider D Habil in Home		Provider D Habil in Home (Time)	Provider D Specialized Respite	Provider D Specialized Respite (Time)	Provider D Homemaker	Provider C Habil in Home	Provider C Habil in Home (Time)	
1		8		8:00 a.m. - 4:00 p.m.	7	5:00 p.m. - 12:00 a.m.				15
2 (Sunday)		7		8:00 a.m. - 3:00 p.m.	7	4:00 p.m. - 11:00 p.m.				14
3	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.			1	8	8:45 a.m. - 4:45 p.m.	13
4	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.			2	5.5	11:00 a.m. - 4:30 p.m.	10.5
5	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.			3	8	8:30 a.m. - 4:30 p.m.	13
6	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.			1	8	9:00 a.m. - 5:00 p.m.	13
7	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.			2	7.75	8:45 a.m. - 4:30 p.m.	12.75
8		8		8:00 a.m. - 4:00 p.m.	7	5:00 p.m. - 12:00 a.m.				15
9 (Sunday)		7		8:00 a.m. - 3:00 p.m.	7	4:00 p.m. - 11:00 p.m.	1			14
10	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.				8	8:45 p.m. - 4:45 p.m.	13
11	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.			3			5
12	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.			1	8	8:30 a.m. - 4:30 p.m.	13
13	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.			2	8	9:00 a.m. - 5:00 p.m.	13
14	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.				7.5	8:30 a.m. - 4:00 p.m.	12.5
15		8		8:00 a.m. - 4:00 p.m.			1			8
16 (Sunday)		7		8:00 a.m. - 3:00 p.m.	7	4:00 p.m. - 11:00 p.m.				14
17	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.			3	7.25	8:45 p.m. - 4:00 p.m.	12.25
18	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.						5
19	Note 14	6	-0.5	4:30 p.m. - 10:30 p.m.			2	6.5	8:00 a.m. - 10:30 a.m. 12:00 p.m. - 4:00 p.m.	12.5
20	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.			1	8	8:30 a.m. - 4:30 p.m.	13
21	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.				8	8:30 a.m. - 4:30 p.m.	13
22		8		8:00 a.m. - 4:00 p.m.			2			8
23 (Sunday)		7		8:00 a.m. - 3:00 p.m.	7	4:00 p.m. - 11:00 p.m.				14
24	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.	7	8:00 a.m. - 3:00 p.m.				12
25	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.	7	8:00 a.m. - 3:00 p.m.				12
26	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.			3	8	8:45 p.m. - 4:45 p.m.	13
27	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.			1	8	9:00 a.m. - 5:00 p.m.	13
28	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.			2	7	9:00 a.m. - 4:00 p.m.	12
29		8		8:00 a.m. - 4:00 p.m.	4	5:00 p.m. - 9:00 p.m.				12
30 (Sunday)		7		8:00 a.m. - 3:00 p.m.						7
31	Note 1	5	-0.5	5:30 p.m. - 10:30 p.m.			3	8	8:30 a.m. - 4:30 p.m.	13
Total per Timesheets		181	-10.5		60		34	129.5		370.5
Amount Paid by DHHS Per N-Focus		170.50			70.00		34.00	90.50		365.00
Initial APA Calculated Hours Up To Authorization Based on Timesheets		170.50			60.00		34.00	90.50	Note 15	355.00
Initial DHHS Over (Under) Payment		0.00			10.00		0.00	0.00		10.00
Adjusted Hours for OPS Overpayment (110.50 hours) * Note 20		20.00			0.00		0.00	90.50		110.50
Total DHHS Overpayment		20.00			10.00		0.00	90.50		120.50
Hourly Rate Paid by DHHS		$26.79			$12.51		$8.50	$26.79		
Total $ DHHS Overpaid (Under)		$535.80			$125.10		$0.00	$2,424.50		**$3,085.40**
		A			A			A		

* The APA reduced the authorized time for habilitation due to the services reimbursed by OPS based on the number of hours available from each provider, beginning with Provider C .

A - Autism Center Over-billed $3,085.40
B - Direct Provider Over-billed $0

Exhibit K

Autism Center Special Evaluation
Client 6 Services
Notes

Notes	
1	APA believes the hours marked in orange appear unreasonable as DHHS does not pay for overnight hours which are generally considered to be from 10:00 p.m. to 6:00 a.m. Therefore, APA only allowed 4.5 hours of Habilitation in Home by Provider D from 5:30 p.m. to 10:00 p.m. and did not allow the other .5 hour from 10:00 p.m. to 10:30 p.m. as this would be overnight hours.
2	A timesheet was not provided for Provider C from July 16 to July 29, therefore APA did not allow any hours for this time period.
3	Provider C had hours listed on her timesheet, however the Autism Center did not pay her for those hours.
4	Total Hours does not include Homemaker Services as these can be performed at any time and are not dependent on the client.
5	APA believes the hours marked in orange appear unreasonable as this would overlap with the habilitation hours that were provided by Provider C. APA only allowed 4 hours of Habilitation in Home by Provider D from 6:00 p.m. to 10:00 p.m. and did not allow .5 hour from 5:30 p.m. to 6:00 p.m. because this would have occurred at the exact same time as Provider C was performing Habilitation in Home. APA also did not allow .5 hour from 10:00 p.m. to 10:30 p.m. as this would be overnight hours and DHHS does not pay for overnight hours which are generally considered to be from 10:00 p.m. to 6:00 a.m.
6	Provider D was paid by DHHS for 17 hours of Homemaker services from 7/17/07 to 7/31/07. However, there was no calendar on file to determine the exact days and hours so APA did not allow any of these hours.
7	Provider D was paid by DHHS for 17 hours of Homemaker services from 8/1/07 to 8/15/07 and 16 hours from 8/16/07 to 8/31/07. However, there was no calendar on file to determine the exact days and hours so APA did not allow any of these hours.
8	APA actually calculated 152 hours for Habilitation in Home by Provider C; however, DHHS only authorized 281 hours for Habilitation in Home and provider D performed 172.5 hours so that leaves only 108.5 hours available for Provider C. Therefore, Autism Center performed 43.5 hours of Habilitation in Home that will not be reimbursed by the State.
9	APA believes the hours marked in orange appear unreasonable as this would overlap with the habilitation hours that were provided by Provider C. Therefore, APA only allowed 4.25 hours of Habilitation in Home by Provider D from 5:45 p.m. to 10:00 p.m. and did not allow .25 hour from 5:30 p.m. to 5:45 p.m. because this would have occurred at the exact same time as Provider C was performing Habilitation in Home. APA also did not allow .5 hour from 10:00 p.m. to 10:30 p.m. as this would be overnight hours and DHHS does not pay for overnight hours which are generally considered to be from 10:00 p.m. to 6:00 a.m.
10	Provider D was paid by DHHS for 17 hours of Homemaker services from 9/17/07 to 9/26/07. However, there was no calendar on file to determine the exact days and hours so APA did not allow any of these hours.
11	APA believes the hours marked in orange appear unreasonable as DHHS does not pay for overnight hours which are generally considered to be from 10:00 p.m. to 6:00 a.m. APA only allowed 5.5 hours of Habilitation in Home by Provider D from 4:30 p.m. to 10:00 p.m. and did not allow the other .5 hour from 10:00 p.m. to 10:30 p.m. as this would be overnight hours.
12	APA actually calculated 136.25 hours for Habilitation in Home by Provider C; however, DHHS only authorized 281 hours for Habilitation in Home and Provider D performed 163.5 hours so that leaves only 117.5 hours available for Provider C. Therefore, Autism Center performed 18.75 hours of Habilitation in Home that was not reimbursed by the State.
13	APA actually calculated 119 hours for Habilitation in Home by Provider C; however, DHHS only authorized 262 hours for Habiliation in Home and Provider D performed 159 hours so that leaves only 103 hours available for Provider C. Therefore, Autism Center performed 16 hours of Habilitation in Home that will not be reimbursed by the State.
14	APA believes the hours marked in orange appear unreasonable as DHHS does not pay for overnight hours which are generally considered to be from 10:00 p.m. to 6:00 a.m. APA only allowed 5.5 hours of Habilitation in Home by Provider D from 4:30 p.m. to 10:00 p.m. and did not allow the other .5 hour from 10:00 p.m. to 10:30 p.m. as this would be overnight hours.
15	APA actually calculated 129.5 hours for Habilitation in Home by Provider C; however, DHHS only authorized 261 hours for Habilitation in Home and Provider D performed 170.5 hours so that leaves only 90.5 hours available for Provider C. Therefore, Autism Center performed 39 hours of Habilitation in Home that will not be reimbursed by the State.
16	APA allowed all 10 hours of Daycare - Disability Related Daycare as per parent's timesheet she was at an Autism Summit for September 7 & 8.
17	Provider C had 77.75 hours recorded on her timesheets and paid by Autism Center from 9/10/07 to 9/21/07; however, she did not specify which client she worked with so APA did not allow any of those hours.
18	Provider C was paid 8 hours for Client 6 by the Autism Center; however, her timesheet states she had only holiday pay. APA did not allow the 8 hours.
19	It appears the Autism Center billed DHHS for the maximum hours they were authorized for services for Client 6, even though there is no documentation showing he received all the hours of service.
20	Omaha Public Schools (OPS) has a contract with the Autism Center to provide up to 6.5 hours of services per day. The Autism Center provides the educational services for the client. The APA reduced the total documented hours of service provided by the Autism Center since these were paid for by OPS.
21	Habilitation in Home services are provided by two employees of the Autism Center; however, per N-Focus the amount is paid as one amount to the Autism Center. Therefore, the APA used the first employee's Habilitation In Home hours paid by DHHS per N-Focus and then adjusted the other employee's Habilitation In Home hours as overpayments in the other employees' columns.

Exhibit K

Autism Center Special Evaluatin
Client 7 Services
July 2007

Exhibit L

	Same Provider				
	Autism Center		Autism Center		
Provider	**Provider I**	**Provider I**	**Provider I**	**Provider I**	**Total Hours**
Service	**Habilitation**	**Habilitation**	**Specialized Respite**	**Specialized Respite**	**of Service**
July		**(Time)**		**(Time)**	
1 (Sunday)			7.5	9:00 a.m. - 4:30 p.m.	7.5
2	9.5	9:00 a.m. - 6:30 p.m.			9.5
3	9.5	9:00 a.m. - 6:30 p.m.			9.5
4	9.5	9:00 a.m. - 6:30 p.m.			9.5
5	9.5	9:00 a.m. - 6:30 p.m.			9.5
6	9.5	9:00 a.m. - 6:30 p.m.			9.5
7			7.5	9:00 a.m. - 4:30 p.m.	7.5
8 (Sunday)			7.5	9:00 a.m. - 4:30 p.m.	7.5
9	9.5	9:00 a.m. - 6:30 p.m.			9.5
10	9.5	9:00 a.m. - 6:30 p.m.			9.5
11	9.5	9:00 a.m. - 6:30 p.m.			9.5
12	9.5	9:00 a.m. - 6:30 p.m.			9.5
13	9.5	9:00 a.m. - 6:30 p.m.			9.5
14			7.5	9:00 a.m. - 4:30 p.m.	7.5
15 (Sunday)			7.5	9:00 a.m. - 4:30 p.m.	7.5
16	9.5	9:00 a.m. - 6:30 p.m.			9.5
17	9.5	9:00 a.m. - 6:30 p.m.			9.5
18	9.5	9:00 a.m. - 6:30 p.m.			9.5
19	9.5	9:00 a.m. - 6:30 p.m.			9.5
20	9.5	9:00 a.m. - 6:30 p.m.			9.5
21			7.5	9:00 a.m. - 4:30 p.m.	7.5
22 (Sunday)			7.5	9:00 a.m. - 4:30 p.m.	7.5
23	9.5	9:00 a.m. - 6:30 p.m.			9.5
24	9.5	9:00 a.m. - 6:30 p.m.			9.5
25	9.5	9:00 a.m. - 6:30 p.m.			9.5
26	9.5	9:00 a.m. - 6:30 p.m.			9.5
27	9.5	9:00 a.m. - 6:30 p.m.			9.5
28			7.5	9:00 a.m. - 4:30 p.m.	7.5
29 (Sunday)			7.5	9:00 a.m. - 4:30 p.m.	7.5
30	9.5	9:00 a.m. - 6:30 p.m.			9.5
31	9.5	9:00 a.m. - 6:30 p.m.			9.5
Total per Timesheets	209		67.5		276.5
Amount Paid by DHHS Per N-Focus	219		70		289
APA Calculated Hours Up To Authorization Based on Timesheets	209		67.5		276.5
Hours DHHS Overpaid (Under)	10		2.5		12.5
Hourly Rate Paid by DHHS	$22.57		$12.51		
Total $ DHHS Overpaid (Under)	$225.70		$31.28		**$256.98**

Note: The Autism Center was the only provider paid for services for Client 7. Specialized Respite is paid by the Autism Center separately and is therefore recorded separately. Habilitation in Home and Habilitation Assisted Day was recorded together by the employee of the Autism Center. Therefore, APA could not separate the hours because the hours are not separated on the timesheet. N-Focus paid for Habilitation in Home hours and Habiliation Assisted Day services separately; however, APA prepared a summary of the Habilitation services combined. APA used the lower of the two rates to calculate the DHHS overpayment for Habilitation services. The rate for Habilitation in Home was $26.79 and the rate for Habilitation Assisted Day was $22.57. It appears the Autism Center billed DHHS for all 219 hours they were authorized for Habilitation services for Client 7 when there is no documentation showing he received all 219 hours of service.

Autism Center Special Evaluation
Client 7 Services
August 2007

Exhibit L

	Same Provider				
	Autism Center		Autism Center		
Provider	**Provider I**	**Provider I**	**Provider I**	**Provider I**	**Total**
Service	**Habilitation**	**Habilitation**	**Specialized Respite**	**Specialized Respite**	**Hours of**
August		**(Time)**		**(Time)**	**Service**
1	9.5	9:00 a.m. - 6:30 p.m.			9.5
2	9.5	9:00 a.m. - 6:30 p.m.			9.5
3	9.5	9:00 a.m. - 6:30 p.m.			9.5
4			7.5	9:00 a.m. - 4:30 p.m.	7.5
5 (Sunday)			7.5	9:00 a.m. - 4:30 p.m.	7.5
6	9.5	9:00 a.m. - 6:30 p.m.			9.5
7	9.5	9:00 a.m. - 6:30 p.m.			9.5
8	9.5	9:00 a.m. - 6:30 p.m.			9.5
9	9.5	9:00 a.m. - 6:30 p.m.			9.5
10	9.5	9:00 a.m. - 6:30 p.m.			9.5
11			7.5	9:00 a.m. - 4:30 p.m.	7.5
12 (Sunday)			7.5	9:00 a.m. - 4:30 p.m.	7.5
13	9.5	9:00 a.m. - 6:30 p.m.			9.5
14	9.5	9:00 a.m. - 6:30 p.m.			9.5
15	9.5	9:00 a.m. - 6:30 p.m.			9.5
16	9.5	9:00 a.m. - 6:30 p.m.			9.5
17	9.5	9:00 a.m. - 6:30 p.m.			9.5
18			7.5	9:00 a.m. - 4:30 p.m.	7.5
19 (Sunday)			7.5	9:00 a.m. - 4:30 p.m.	7.5
20	9.5	9:00 a.m. - 6:30 p.m.			9.5
21	9.5	9:00 a.m. - 6:30 p.m.			9.5
22	9.5	9:00 a.m. - 6:30 p.m.			9.5
23	9.5	9:00 a.m. - 6:30 p.m.			9.5
24	9.5	9:00 a.m. - 6:30 p.m.			9.5
25			4	5:30 p.m. to 9:30 p.m.	4
26 (Sunday)			7.5	9:00 a.m. - 4:30 p.m.	7.5
27	9.5	9:00 a.m. - 6:30 p.m.			9.5
28	9.5	9:00 a.m. - 6:30 p.m.			9.5
29	9.5	9:00 a.m. - 6:30 p.m.			9.5
30	9.5	9:00 a.m. - 6:30 p.m.			9.5
31	9.5	9:00 a.m. - 6:30 p.m.			9.5
Total per Timesheets	218.5		56.5		275
Amount Paid by DHHS Per N-Focus	219		60		279
APA Calculated Hours Up To Authorization Based on Timesheets	218.5		56.5		275
Hours DHHS Overpaid (Under)	0.5		3.5		4
Hourly Rate Paid by DHHS	$22.57		$12.51		
Total $ DHHS Overpaid (Under)	$11.29		$43.79		**$55.07**

Note: The Autism Center was the only provider paid for services for Client 7. Specialized Respite is paid by the Autism Center separately and is therefore recorded separately. Habilitation in Home and Habilitation Assisted Day was recorded together by the employee of the Autism Center. Therefore, APA could not separate the hours because the hours are not separated on the timesheet. N-Focus paid for Habilitation in Home hours and Habiliation Assisted Day services separately; however, APA prepared a summary of the Habilitation services combined. APA used the lower of the two rates to calculate the DHHS overpayment for Habilitation services. The rate for Habilitation in Home was $26.79 and the rate for Habilitation Assisted Day was $22.57. It appears the Autism Center billed DHHS for all 219 hours they were authorized for Habilitation services for Client 7 when there is no documentation showing he received all 219 hours of service.

Autism Center Special Evaluation
Client 7 Services
September 2007

Exhibit L

	Same Provider				
	Autism Center		Autism Center		Total Hours of Service
Provider Service September	Provider I Habilitation	Provider I Habilitation (Time)	Provider I Specialized Respite	Provider I Specialized Respite (Time)	
1			7.5	9:00 a.m. - 4:30 p.m.	7.5
2 (Sunday)			7.5	9:00 a.m. - 4:30 p.m.	7.5
3	9.5	9:00 a.m. - 6:30 p.m.			9.5
4	9.5	9:00 a.m. - 6:30 p.m.			9.5
5	9.5	9:00 a.m. - 6:30 p.m.			9.5
6	9.5	9:00 a.m. - 6:30 p.m.			9.5
7	9.5	9:00 a.m. - 6:30 p.m.			9.5
8			7.5	9:00 a.m. - 4:30 p.m.	7.5
9 (Sunday)			7.5	9:00 a.m. - 4:30 p.m.	7.5
10	9.5	9:00 a.m. - 6:30 p.m.			9.5
11	9.5	9:00 a.m. - 6:30 p.m.			9.5
12	9.5	9:00 a.m. - 6:30 p.m.			9.5
13	9.5	9:00 a.m. - 6:30 p.m.			9.5
14	9.5	9:00 a.m. - 6:30 p.m.			9.5
15			7.5	9:00 a.m. - 4:30 p.m.	7.5
16 (Sunday)			7.5	9:00 a.m. - 4:30 p.m.	7.5
17	9.5	9:00 a.m. - 6:30 p.m.			9.5
18	9.5	9:00 a.m. - 6:30 p.m.			9.5
19	9.5	9:00 a.m. - 6:30 p.m.			9.5
20	9.5	9:00 a.m. - 6:30 p.m.			9.5
21	9.5	9:00 a.m. - 6:30 p.m.			9.5
22			7.5	9:00 a.m. - 4:30 p.m.	7.5
23 (Sunday)			7.5	9:00 a.m. - 4:30 p.m.	7.5
24	9.5	9:00 a.m. - 6:30 p.m.			9.5
25	9.5	9:00 a.m. - 6:30 p.m.			9.5
26	9.5	9:00 a.m. - 6:30 p.m.			9.5
27	9.5	9:00 a.m. - 6:30 p.m.			9.5
28	9.5	9:00 a.m. - 6:30 p.m.			9.5
29			7.5	9:00 a.m. - 4:30 p.m.	7.5
30 (Sunday)			7.5	9:00 a.m. - 4:30 p.m.	7.5
Total per Timesheets	190		75		265
Amount Paid by DHHS Per N-Focus	219		75		294
APA Calculated Hours Up To Authorization Based on Timesheets	190		75		265
Hours DHHS Overpaid (Under)	29		0		29
Hourly Rate Paid by DHHS	$22.57		$0.00		
Total $ DHHS Overpaid(Under)	$654.53		$0.00		**$654.53**

Note: The Autism Center was the only provider paid for services for Client 7. Specialized Respite is paid by the Autism Center separately and is therefore recorded separately. Habilitation in Home and Habilitation Assisted Day was recorded together by the employee of the Autism Center. Therefore, APA could not separate the hours because the hours are not separated on the timesheet. N-Focus paid for Habilitation in Home hours and Habiliation Assisted Day services separately; however, APA prepared a summary of the Habilitation services combined. APA used the lower of the two rates to calculate the DHHS overpayment for Habilitation services. The rate for Habilitation in Home was $26.79 and the rate for Habilitation Assisted Day was $22.57. It appears the Autism Center billed DHHS for all 219 hours they were authorized for Habilitation services for Client 7 when there is no documentation showing he received all 219 hours of service.

Autism Center Special Evaluation
Client 7 Services
October 2007

Exhibit L

	Same Provider				
	Autism Center		Autism Center		Total Hours of Service
Provider Service October	Provider I Habilitation	Provider I Habilitation (Time)	Provider I Specialized Respite	Provider I Specialized Respite (Time)	
1	9.5	9:00 a.m. - 6:30 p.m.			9.5
2	9.5	9:00 a.m. - 6:30 p.m.			9.5
3	9.5	9:00 a.m. - 6:30 p.m.			9.5
4	9.5	9:00 a.m. - 6:30 p.m.			9.5
5	9.5	9:00 a.m. - 6:30 p.m.			9.5
6			7.5	9:00 a.m. - 4:30 p.m.	7.5
7 (Sunday)			7.5	9:00 a.m. - 4:30 p.m.	7.5
8	9.5	9:00 a.m. - 6:30 p.m.			9.5
9	9.5	9:00 a.m. - 6:30 p.m.			9.5
10	9.5	9:00 a.m. - 6:30 p.m.			9.5
11	9.5	9:00 a.m. - 6:30 p.m.			9.5
12	9.5	9:00 a.m. - 6:30 p.m.			9.5
13			7.5	9:00 a.m. - 4:30 p.m.	7.5
14 (Sunday)			7.5	9:00 a.m. - 4:30 p.m.	7.5
15	9.5	9:00 a.m. - 6:30 p.m.			9.5
16	9.5	9:00 a.m. - 6:30 p.m.			9.5
17	9.5	9:00 a.m. - 6:30 p.m.			9.5
18	9.5	9:00 a.m. - 6:30 p.m.			9.5
19	9.5	9:00 a.m. - 6:30 p.m.			9.5
20			7.5	9:00 a.m. - 4:30 p.m.	7.5
21 (Sunday)			7.5	9:00 a.m. - 4:30 p.m.	7.5
22	9.5	9:00 a.m. - 6:30 p.m.			9.5
23	9.5	9:00 a.m. - 6:30 p.m.			9.5
24	9.5	9:00 a.m. - 6:30 p.m.			9.5
25	9.5	9:00 a.m. - 6:30 p.m.			9.5
26	9.5	9:00 a.m. - 6:30 p.m.			9.5
27			7.5	9:00 a.m. - 4:30 p.m.	7.5
28 (Sunday)			7.5	9:00 a.m. - 4:30 p.m.	7.5
29	9.5	9:00 a.m. - 6:30 p.m.			9.5
30	9.5	9:00 a.m. - 6:30 p.m.			9.5
31	9.5	9:00 a.m. - 6:30 p.m.			9.5
Total per Timesheets	218.5		60		278.5
Amount Paid by DHHS Per N-Focus	219		62		281
APA Calculated Hours Up To Authorization Based on Timesheets	218.5		60		278.5
Hours DHHS Overpaid (Under)	0.5		2		2.5
Hourly Rate Paid by DHHS	$22.57		$12.51		
Total $ DHHS Overpaid (Under)	$11.29		$25.02		**$36.31**

Note: The Autism Center was the only provider paid for services for Client 7. Specialized Respite is paid by the Autism Center separately and is therefore recorded separately. Habilitation in Home and Habilitation Assisted Day was recorded together by the employee of the Autism Center. Therefore, APA could not separate the hours because the hours are not separated on the timesheet. N-Focus paid for Habilitation in Home hours and Habiliation Assisted Day services separately; however, APA prepared a summary of the Habilitation services combined. APA used the lower of the two rates to calculate the DHHS overpayment for Habilitation services. The rate for Habilitation in Home was $26.79 and the rate for Habilitation Assisted Day was $22.57. It appears the Autism Center billed DHHS for all 219 hours they were authorized for Habilitation services for Client 7 when there is no documentation showing he received all 219 hours of service.

Autism Center Special Evaluation
Client 7 Services
November 2007

Exhibit L

	Same Provider				
	Autism Center		Autism Center		
Provider	**Provider I**	**Provider I**	**Provider I**	**Provider I**	**Total Hours of Service**
Service	**Habilitation**	**Habilitation (Time)**	**Specialized Respite**	**Specialized Respite (Time)**	
November					
1	9.5	9:00 a.m. - 6:30 p.m.			9.5
2	9.5	9:00 a.m. - 6:30 p.m.			9.5
3			7.5	9:00 a.m. - 4:30 p.m.	7.5
4 (Sunday)			7.5	9:00 a.m. - 4:30 p.m.	7.5
5	9.5	9:00 a.m. - 6:30 p.m.			9.5
6	9.5	9:00 a.m. - 6:30 p.m.			9.5
7	9.5	9:00 a.m. - 6:30 p.m.			9.5
8	9.5	9:00 a.m. - 6:30 p.m.			9.5
9	9.5	9:00 a.m. - 6:30 p.m.			9.5
10			7.5	9:00 a.m. - 4:30 p.m.	7.5
11 (Sunday)			7.5	9:00 a.m. - 4:30 p.m.	7.5
12	9.5	9:00 a.m. - 6:30 p.m.			9.5
13	9.5	9:00 a.m. - 6:30 p.m.			9.5
14	9.5	9:00 a.m. - 6:30 p.m.			9.5
15	9.5	9:00 a.m. - 6:30 p.m.			9.5
16	9.5	9:00 a.m. - 6:30 p.m.			9.5
17			7.5	9:00 a.m. - 4:30 p.m.	7.5
18 (Sunday)			7.5	9:00 a.m. - 4:30 p.m.	7.5
19	9.5	9:00 a.m. - 6:30 p.m.			9.5
20	9.5	9:00 a.m. - 6:30 p.m.			9.5
21	9.5	9:00 a.m. - 6:30 p.m.			9.5
22	9.5	9:00 a.m. - 6:30 p.m.			9.5
23	9.5	9:00 a.m. - 6:30 p.m.			9.5
24			7.5	9:00 a.m. - 4:30 p.m.	7.5
25 (Sunday)			7.5	9:00 a.m. - 4:30 p.m.	7.5
26	9.5	9:00 a.m. - 6:30 p.m.			9.5
27	9.5	9:00 a.m. - 6:30 p.m.			9.5
28	9.5	9:00 a.m. - 6:30 p.m.			9.5
29	9.5	9:00 a.m. - 6:30 p.m.			9.5
30	9.5	9:00 a.m. - 6:30 p.m.			9.5
Total per Timesheets	209		60		269
Amount Paid by DHHS Per N-Focus	219		60		279
APA Calculated Hours Up To Authorization Based on Timesheets	209		60		269
Hours DHHS Overpaid (Under)	10		0		10
Hourly Rate Paid by DHHS	$22.57		$0.00		
Total $ DHHS Overpaid (Under)	$225.70		$0.00		**$225.70**

Note: The Autism Center was the only provider paid for services for Client 7. Specialized Respite is paid by the Autism Center separately and is therefore recorded separately. Habilitation in Home and Habilitation Assisted Day was recorded together by the employee of the Autism Center. Therefore, APA could not separate the hours because the hours are not separated on the timesheet. N-Focus paid for Habilitation in Home hours and Habiliation Assisted Day services separately; however, APA prepared a summary of the Habilitation services combined. APA used the lower of the two rates to calculate the DHHS overpayment for Habilitation services. The rate for Habilitation in Home was $26.79 and the rate for Habilitation Assisted Day was $22.57. It appears the Autism Center billed DHHS for all 219 hours they were authorized for Habilitation services for Client 7 when there is no documentation showing he received all 219 hours of service.

Autism Center Special Evaluation
Client 7 Services
December 2007

Exhibit L

	Same Provider				
	Autism Center		Autism Center		Total Hours of Service
Provider	**Provider I**	**Provider I**	**Provider I**	**Provider I**	
Service	**Habilitation**	**Habilitation (Time)**	**Specialized Respite**	**Specialized Respite (Time)**	
December					
1			7.5	9:00 a.m. - 4:30 p.m.	7.5
2 (Sunday)			7.5	9:00 a.m. - 4:30 p.m.	7.5
3	9.5	9:00 a.m. - 6:30 p.m.			9.5
4	9.5	9:00 a.m. - 6:30 p.m.			9.5
5	9.5	9:00 a.m. - 6:30 p.m.			9.5
6	9.5	9:00 a.m. - 6:30 p.m.			9.5
7	9.5	9:00 a.m. - 6:30 p.m.			9.5
8			7.5	9:00 a.m. - 4:30 p.m.	7.5
9 (Sunday)			7.5	9:00 a.m. - 4:30 p.m.	7.5
10	9.5	9:00 a.m. - 6:30 p.m.			9.5
11	9.5	9:00 a.m. - 6:30 p.m.			9.5
12	9.5	9:00 a.m. - 6:30 p.m.			9.5
13	9.5	9:00 a.m. - 6:30 p.m.			9.5
14	9.5	9:00 a.m. - 6:30 p.m.			9.5
15			7.5	9:00 a.m. - 4:30 p.m.	7.5
16 (Sunday)			7.5	9:00 a.m. - 4:30 p.m.	7.5
17	9.5	9:00 a.m. - 6:30 p.m.			9.5
18	9.5	9:00 a.m. - 6:30 p.m.			9.5
19	9.5	9:00 a.m. - 6:30 p.m.			9.5
20	9.5	9:00 a.m. - 6:30 p.m.			9.5
21	9.5	9:00 a.m. - 6:30 p.m.			9.5
22			7.5	9:00 a.m. - 4:30 p.m.	7.5
23 (Sunday)			7.5	9:00 a.m. - 4:30 p.m.	7.5
24	9.5	9:00 a.m. - 6:30 p.m.			9.5
25	9.5	9:00 a.m. - 6:30 p.m.			9.5
26	9.5	9:00 a.m. - 6:30 p.m.			9.5
27	9.5	9:00 a.m. - 6:30 p.m.			9.5
28	9.5	9:00 a.m. - 6:30 p.m.			9.5
29			7.5	9:00 a.m. - 4:30 p.m.	7.5
30 (Sunday)			7.5	9:00 a.m. - 4:30 p.m.	7.5
31	9.5	9:00 a.m. - 6:30 p.m.			9.5
Total per Timesheets	199.5		75		274.5
Amount Paid by DHHS Per N-Focus	219		75		294
APA Calculated Hours Up To Authorization Based on Timesheets	199.5		75		274.5
Hours DHHS Overpaid (Under)	19.5		0		19.5
Hourly Rate Paid by DHHS	$22.57		$0.00		
Total $ DHHS Overpaid (Under)	$440.12		$0.00		**$440.12**

Note: The Autism Center was the only provider paid for services for Client 7. Specialized Respite is paid by the Autism Center separately and is therefore recorded separately. Habilitation in Home and Habilitation Assisted Day was recorded together by the employee of the Autism Center. Therefore, APA could not separate the hours because the hours are not separated on the timesheet. N-Focus paid for Habilitation in Home hours and Habiliation Assisted Day services separately; however, APA prepared a summary of the Habilitation services combined. APA used the lower of the two rates to calculate the DHHS overpayment for Habilitation services. The rate for Habilitation in Home was $26.79 and the rate for Habilitation Assisted Day was $22.57. It appears the Autism Center billed DHHS for all 219 hours they were authorized for Habilitation services for Client 7 when there is no documentation showing he received all 219 hours of service.

Autism Center Special Evaluation
Summary by Vendor of Meals Purchased with Credit Cards

Exhibit M

Merchant Name	Charges
Anthony's Restaurant Total	$367.32
Arbys Total	$4.06
Barretts Barley Corn Total	$217.01
Bellevue Keno Casino Total	$1,403.24
Biaggis Total	$125.39
Big Fred's Pizza Total	$81.40
Blimpie Subs Total	$128.36
Blue Orchid Restaurant Total	$40.28
Brazenhead Irish Pub Total	$90.58
Brewskys Total	$228.71
Bubba Gump Restaurant Total	$118.56
Bushwackers Total	$29.50
California Tacos & More Total	$23.50
Capital Grille Total	$52.27
Carlos O'Kelly Total	$29.13
Charlestons Total	$216.80
Cheesecake Factory Total	$299.68
China Buffet Total	$21.80
China Road Total	$79.91
Citrus Lounge Total	$46.00
DJs Dugout Total	$28.50
Dundee Dell Dundee Total	$235.03
El Portal Mexican Restaurant Total	$179.30
Famous Daves Total	$255.08
Farrens Irish Pub Total	$26.15
Finnegan's Pub Total	$37.70
Flemings Total	$153.05
Fox & Hound Total	$135.52
Gambinos Pizza Total	$43.93
Godfathers Pizza Total	$192.30
Grandmother's Skillet Total	$288.54
Granite City Food Total	$356.16
Grisantis Total	$26.29
Guaca Maya Total	$203.19
Gusto Cuban Café Total	$19.59
Houstons Total	$288.09
Jazz A Louisiana Kitchen Total	$92.59
J-Birds Food Total	$162.78
Jimmy Johns Total	$108.86
Joe Senser's Total	$72.44
Joeys Seafood & Grill Total	$87.32
Kentucky Fried Chicken Total	$11.52
Kona Grill Total	$141.49
La Mexicana Restaurant Total	$30.36
LaMesa Mexican Restaurant Total	$579.49
Lo Sole Mio Total	$68.76
Lone Star Total	$114.41
Long John Silvers Total	$14.50
Macaroni Grill Total	$321.50
McFosters Natural Total	$181.87
McKennas BBQ Total	$71.09
McKennas Blues Booze Total	$30.72
Office West Lounge Total	$73.50

Autism Center Special Evaluation
Summary by Vendor of Meals Purchased with Credit Cards

Exhibit M

Merchant Name	Charges
Old Chicago Total	$135.12
Outback Total	$160.41
Panera Bread Total	$12.77
Papa Johns Total	$590.53
Pinoy Grill Total	$61.35
PO Pears Total	$36.25
Prestige World Class Total	$675.57
Rick's Boat Yard Café Total	$335.76
Rock Bottom Total	$55.45
Route 66 Pub & Grub Total	$231.17
Ruby Tuesday Total	$63.03
Scooter's Coffeehouse Total	$10.33
Spezia Total	$795.65
Steamers Genuine Seafood Total	$115.83
Stokes Bar & Grill Total	$93.56
Subway Total	$355.24
Texaz Grill Total	$119.72
TGI Fridays Total	$24.26
Thai Spice Total	$49.03
The Farmhouse Café Total	$186.78
The Letter Club Total	$30.50
Timberlodge Steak Total	$61.16
Upstream Brewing Total	$797.46
USA Steak Buffet Total	$19.22
Valentinos Total	$305.35
Varsity Sports Café Total	$565.91
Venue Restaurant Total	$139.84
Village Inn Total	$86.99
Vincenzos Total	$127.71
Wheatfields Eatery Total	$43.56
Grand Total	$14,520.63

Autism Center Special Evalution **Exhibit N**

Autism Center Credit Card Alcohol Purchases

1. The following item from a credit card statement is for the purchase of liquor:

05/30/07	WINESTYLES 120000052OMAHA 4028846696 Description Price PACKAGE STORE/LIQUO 191.44	NE	191.44

2. The following item from a credit card statement is to a bar/lounge that does not appear to serve food:

09/06/07	CITRUS LOUNGE 0007 OMAHA 4029344320	NE	46.00

3. The following item from a credit card statement is for the purchase of beer/wine.

08/04/07	SIDS DISCOUNT WINE &BLOOMINGTON PACKAGE STORE-BEER/WINE FOR CUSTOMER SERVICE CALL 952-8846592	MN	33.74

4. The following receipt documents the purchase of alcohol (7 margaritas) at LaMesa in Bellevue, Nebraska:

LaMesa-Bel[illegible]
505 Fort [illegible]
(402) 733 8754

THU APR
CHEC[illegible] [illegible]
TABLE #7

1 Nac[illegible]		$5.00
4 Marg Rocks		[illegible].00
3 Marg Frozen		$[illegible].25
SUB-TOTAL	:	$[illegible] 25
TAX	:	$2 [illegible]
TOTAL		$40.9[illegible]

Time: 14:03 2 CUSTOMERS

PLEASE PAY YOUR SERVER
THANKS AND HAVE A NICE DAY !!

YOU HAVE BEEN [illegible]
BY : Valeria [illegible]

Exhibit O

Merchant Name	Charges	
Bag N Save Total	$	1,449.02
Bakers Total	$	205.02
HyVee Total	$	1,775.29
Whole Foods Total	$	1,168.82
Wohlners Grocery Total	$	115.78
Grand Total	$	4,713.93

Autism Center Special Evaluation
Summary of Autism Center Credit Cards Fuel Purchases by Vendor

Exhibit P

Merchant Name	Charges
3 Car Wash Fuel Total	$ 50.00
Amoco Oil Total	$ 1,056.85
Anderson Ford Shops Total	$ 45.28
Big CS BBQ Pit Stop Total	$ 33.03
BP Shop Total	$ 7.49
Buckys Express Total	$ 184.41
Casey's Total	$ 79.11
CFM Total	$ 1,018.15
Citgo 7 Eleven Total	$ 31.08
Cornhusker Fantasy Total	$ 313.61
Cubbys Total	$ 58.64
Fill R Up Total	$ 25.00
Gas Mart Total	$ 22.01
Goodies Total	$ 146.83
Griff Total	$ 52.23
HyVee Total	$ 157.76
Jet Ex Total	$ 36.46
Kabredlos Total	$ 833.96
Kum & Go Total	$ 298.25
Kwik Shop Total	$ 3,129.37
Kwik Trip Total	$ 44.14
Phillips Cat Total	$ 49.11
QT (QuickTrip) Total	$ 649.95
Regis Food Mart Total	$ 74.00
Ritters, Inc Total	$ 197.13
Shell Oil Total	$ 603.87
Sinclair Retail Total	$ 42.32
Texaco Total	$ 108.63
Tobacco Phones 4 Less Total	$ 50.79
Grand Total	$ 9,399.46

 Exhibit Q

Nebraska Residential Lease Agreement

THIS LEASE AGREEMENT (hereinafter referred to as the "Agreement") made and entered into this _15th day of June 2007, by and between J. J. & A. Enterprises 8609 South 42nd Street Omaha, NE 68147(hereinafter referred to as "Landlord") and Autism Center of Nebraska, Inc. 4007 Harrison Street Omaha, NE 68147(hereinafter referred to as "Tenant").

W I T N E S S E T H :

WHEREAS, Landlord is the fee owner of certain real property being, lying and situated in Sarpy County, Nebraska, such real property having a street address of 114 Lafayette Lane Bellevue, NE 68005 (hereinafter referred to as the "Premises").

WHEREAS, Landlord desires to lease the Premises to Tenant upon the terms and conditions as contained herein; and

WHEREAS, Tenant desires to lease the Premises from Landlord on the terms and conditions as contained herein;

NOW, THEREFORE, for and in consideration of the covenants and obligations contained herein and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties hereto hereby agree as follows:

1. **TERM**. Landlord leases to Tenant and Tenant leases from Landlord the above described Premises together with any and all appurtenances thereto, for a term of 24 months, such term beginning on June 15, 2007, and ending at 12 o'clock midnight on June 14, 2009.

2. **RENT**. The total rent for the term hereof is the sum of SIXTY SEVEN THOUSAND EIGHTY DOLLARS ($67,080) payable on the 1st day of each month of the term, in equal installments of TWO THOUSAND SEVEN HUNDRED AND NINETY FIVE DOLLARS ($2,795.00), first and last installments to be paid upon the due execution of this Agreement, the second installment to be paid on July 15, 2007. All such payments shall be made to Landlord at Landlord's address as set forth in the preamble to this Agreement on or before the due date and without demand.

3. **DAMAGE DEPOSIT**. Upon the due execution of this Agreement, Tenant shall deposit with Landlord the sum of ONE THOUSAND DOLLARS ($1,000.00) receipt of which is hereby acknowledged by Landlord, as security for any damage caused to the Premises during the term hereof. Such deposit shall be returned to Tenant, without interest, and less any set off for damages to the Premises upon the termination of this Agreement.

4. **USE OF PREMISES**. The Premises shall be used and occupied by Tenant and/or Tenant's developmentally disabled clients. Tenant shall comply with any and all laws, ordinances, rules and orders of any and all governmental or quasi-governmental authorities affecting the cleanliness, use, occupancy and preservation of the Premises.

5. **CONDITION OF PREMISES**. Tenant stipulates, represents and warrants that Tenant has examined the Premises, and that they are at the time of this Lease in good order, repair, and in a safe, clean and tenantable condition.

6. **ASSIGNMENT AND SUB-LETTING**. Tenant shall not assign this Agreement, or sub-let or grant any license to use the Premises or any part thereof without the prior written consent of Landlord. A consent by Landlord to one such assignment, sub-letting or license shall not be deemed to be a consent to any subsequent assignment, sub-letting or license. An assignment, sub-letting or license without the prior written consent of Landlord or an assignment or sub-letting by operation of law shall be absolutely null and void and shall, at Landlord's option, terminate this Agreement.

7. **ALTERATIONS AND IMPROVEMENTS**. Tenant shall make no alterations to the buildings or improvements on the Premises or construct any building or make any other improvements on the Premises without the prior written consent of Landlord. Any and all alterations, changes, and/or improvements built, constructed or placed on the Premises by Tenant shall, unless otherwise provided by written agreement between Landlord and Tenant, be and become the property of Landlord and remain on the Premises at the expiration or earlier termination of this Agreement.

8. **NON-DELIVERY OF POSSESSION**. In the event Landlord cannot deliver possession of the Premises to Tenant upon the commencement of the Lease term, through no fault of Landlord or its agents, then Landlord or its agents shall have no liability, but the rental herein provided shall abate until possession is given. Landlord or its agents shall have thirty (30) days in which to give possession, and if possession is tendered within such time, Tenant agrees to accept the demised Premises and pay the rental herein provided from that date. In the event possession cannot be delivered within such time, through no fault of Landlord or its agents, then this Agreement and all rights hereunder shall terminate.

9. **HAZARDOUS MATERIALS**. Tenant shall not keep on the Premises any item of a dangerous, flammable or explosive character that might unreasonably increase the danger of fire or explosion on the Premises or that might be considered hazardous or extra hazardous by any responsible insurance company.

10. **UTILITIES**. Tenant shall be responsible for arranging for and paying for all utility services required on the Premises.

11. **MAINTENANCE AND REPAIR; RULES**. Tenant will, at its sole expense, keep and maintain the Premises and appurtenances in good and sanitary condition and repair during the term of this Agreement and any renewal thereof. Without limiting the generality of the foregoing, Tenant shall:

    (a) Not obstruct the driveways, sidewalks, courts, entry ways, stairs and/or halls, which shall be used for the purposes of ingress and egress only;

    (b) Keep all windows, glass, window coverings, doors, locks and hardware in good, clean order and repair;

    (c) Not obstruct or cover the windows or doors;

    (d) Not leave windows or doors in an open position during any inclement weather;

    (e) Not hang any laundry, clothing, sheets, etc. from any window, rail, porch or balcony nor air or dry any of same within any yard area or space;

(f) Not cause or permit any locks or hooks to be placed upon any door or window without the prior written consent of Landlord;

(g) Keep all air conditioning filters clean and free from dirt;

(h) Keep all lavatories, sinks, toilets, and all other water and plumbing apparatus in good order and repair and shall use same only for the purposes for which they were constructed. Tenant shall not allow any sweepings, rubbish, sand, rags, ashes or other substances to be thrown or deposited therein. Any damage to any such apparatus and the cost of clearing stopped plumbing resulting from misuse shall be borne by Tenant;

(i) And Tenant's family and guests shall at all times maintain order in the Premises and at all places on the Premises, and shall not make or permit any loud or improper noises, or otherwise disturb other residents;

(j) Keep all radios, television sets, stereos, phonographs, etc., turned down to a level of sound that does not annoy or interfere with other residents;

(k) Deposit all trash, garbage, rubbish or refuse in the locations provided therefor and shall not allow any trash, garbage, rubbish or refuse to be deposited or permitted to stand on the exterior of any building or within the common elements;

(l) Abide by and be bound by any and all rules and regulations affecting the Premises or the common area appurtenant thereto which may be adopted or promulgated by the Condominium or Homeowners' Association having control over them.

12. **DAMAGE TO PREMISES**. In the event the Premises are destroyed or rendered wholly uninhabitable by fire, storm, earthquake, or other casualty not caused by the negligence of Tenant, this Agreement shall terminate from such time except for the purpose of enforcing rights that may have then accrued hereunder. The rental provided for herein shall then be accounted for by and between Landlord and Tenant up to the time of such injury or destruction of the Premises, Tenant paying rentals up to such date and Landlord refunding rentals collected beyond such date. Should a portion of the Premises thereby be rendered uninhabitable, the Landlord shall have the option of either repairing such injured or damaged portion or terminating this Lease. In the event that Landlord exercises its right to repair such uninhabitable portion, the rental shall abate in the proportion that the injured parts bears to the whole Premises, and such part so injured shall be restored by Landlord as speedily as practicable, after which the full rent shall recommence and the Agreement continue according to its terms.

13. **INSPECTION OF PREMISES**. Landlord and Landlord's agents shall have the right at all reasonable times during the term of this Agreement and any renewal thereof to enter the Premises for the purpose of inspecting the Premises and all buildings and improvements thereon. And for the purposes of making any repairs, additions or alterations as may be

deemed appropriate by Landlord for the preservation of the Premises or the building. Landlord and its agents shall further have the right to exhibit the Premises and to display the usual "for sale", "for rent" or "vacancy" signs on the Premises at any time within forty-five (45) days before the expiration of this Lease. The right of entry shall likewise exist for the purpose of removing placards, signs, fixtures, alterations or additions, that do not conform to this Agreement or to any restrictions, rules or regulations affecting the Premises.

14. **SUBORDINATION OF LEASE**. This Agreement and Tenant's interest hereunder are and shall be subordinate, junior and inferior to any and all mortgages, liens or encumbrances now or hereafter placed on the Premises by Landlord, all advances made under any such mortgages, liens or encumbrances (including, but not limited to, future advances), the interest payable on such mortgages, liens or encumbrances and any and all renewals, extensions or modifications of such mortgages, liens or encumbrances.

15. **TENANT'S HOLD OVER**. If Tenant remains in possession of the Premises with the consent of Landlord after the natural expiration of this Agreement, a new tenancy from month-to-month shall be created between Landlord and Tenant which shall be subject to all of the terms and conditions hereof except that rent shall then be due and owing at TWO THOUSAND EIGHT HUNDRED NINTY FIVE DOLLARS ($2,895.00) per month and except that such tenancy shall be terminable upon fifteen (15) days written notice served by either party.

16. **SURRENDER OF PREMISES**. Upon the expiration of the term hereof, Tenant shall surrender the Premises in as good a state and condition as they were at the commencement of this Agreement, reasonable use and wear and tear thereof and damages by the elements excepted.

17. **ANIMALS**. Tenant shall be entitled to keep no more than ONE (1) domestic dogs, cats or birds; however, at such time as Tenant shall actually keep any such animal on the Premises, Tenant shall pay to Landlord a pet deposit of ONE HUNDRED DOLLARS ($100.00), of which shall be non-refundable and shall be used upon the termination or expiration of this Agreement for the purposes of cleaning the carpets of the building.

18. **QUIET ENJOYMENT**. Tenant, upon payment of all of the sums referred to herein as being payable by Tenant and Tenant's performance of all Tenant's agreements contained herein and Tenant's observance of all rules and regulations, shall and may peacefully and quietly have, hold and enjoy said Premises for the term hereof.

19. **INDEMNIFICATION**. Landlord shall not be liable for any damage or injury of or to the Tenant, Tenant's family, guests, invitees, agents or employees or to any person entering the Premises or the building of which the Premises are a part or to goods or equipment, or in the structure or equipment of the structure of which the Premises are a part, and Tenant hereby agrees to indemnify, defend and hold Landlord harmless from any and all claims or assertions of every kind and nature.

20. **DEFAULT**. If Tenant fails to comply with any of the material provisions of this Agreement, other than the covenant to pay rent, or of any present rules and regulations or any that may be hereafter prescribed by Landlord, or materially fails to comply with any duties imposed on Tenant by statute, within seven (7) days after delivery of written notice by Landlord specifying the non-compliance and indicating the intention of Landlord to terminate the Lease by reason thereof, Landlord may terminate this Agreement. If Tenant fails to pay rent when due and the default continues for seven (7) days thereafter, Landlord may, at Landlord's option, declare the entire balance of rent payable hereunder

to be immediately due and payable and may exercise any and all rights and remedies available to Landlord at law or in equity or may immediately terminate this Agreement.

21. **LATE CHARGE**. In the event that any payment required to be paid by Tenant hereunder is not made within three (3) days of when due, Tenant shall pay to Landlord, in addition to such payment or other charges due hereunder, a "late fee" in the amount of SEVENTY FIVE DOLLARS ($75.00).

22. **ABANDONMENT**. If at any time during the term of this Agreement Tenant abandons the Premises or any part thereof, Landlord may, at Landlord's option, obtain possession of the Premises in the manner provided by law, and without becoming liable to Tenant for damages or for any payment of any kind whatever. Landlord may, at Landlord's discretion, as agent for Tenant, relet the Premises, or any part thereof, for the whole or any part thereof, for the whole or any part of the then unexpired term, and may receive and collect all rent payable by virtue of such reletting, and, at Landlord's option, hold Tenant liable for any difference between the rent that would have been payable under this Agreement during the balance of the unexpired term, if this Agreement had continued in force, and the net rent for such period realized by Landlord by means of such reletting. If Landlord's right of reentry is exercised following abandonment of the Premises by Tenant, then Landlord shall consider any personal property belonging to Tenant and left on the Premises to also have been abandoned, in which case Landlord may dispose of all such personal property in any manner Landlord shall deem proper and Landlord is hereby relieved of all liability for doing so.

23. **ATTORNEYS' FEES**. Should it become necessary for Landlord to employ an attorney to enforce any of the conditions or covenants hereof, including the collection of rentals or gaining possession of the Premises, Tenant agrees to pay all expenses so incurred, including a reasonable attorneys' fee.

24. **RECORDING OF AGREEMENT**. Tenant shall not record this Agreement on the Public Records of any public office. In the event that Tenant shall record this Agreement, this Agreement shall, at Landlord's option, terminate immediately and Landlord shall be entitled to all rights and remedies that it has at law or in equity.

25. **GOVERNING LAW**. This Agreement shall be governed, construed and interpreted by, through and under the Laws of the State of Nebraska.

26. **SEVERABILITY**. If any provision of this Agreement or the application thereof shall, for any reason and to any extent, be invalid or unenforceable, neither the remainder of this Agreement nor the application of the provision to other persons, entities or circumstances shall be affected thereby, but instead shall be enforced to the maximum extent permitted by law.

27. **BINDING EFFECT**. The covenants, obligations and conditions herein contained shall be binding on and inure to the benefit of the heirs, legal representatives, and assigns of the parties hereto.

28. **DESCRIPTIVE HEADINGS**. The descriptive headings used herein are for convenience of reference only and they are not intended to have any effect whatsoever in determining the rights or obligations of the Landlord or Tenant.

29. **CONSTRUCTION**. The pronouns used herein shall include, where appropriate, either gender or both, singular and plural.

30. **NON-WAIVER**. No indulgence, waiver, election or non-election by Landlord under this Agreement shall affect Tenant's duties and liabilities hereunder.

31. **MODIFICATION**. The parties hereby agree that this document contains the entire agreement between the parties and this Agreement shall not be modified, changed, altered or amended in any way except through a written amendment signed by all of the parties hereto.

32. **NOTICE**. Any notice required or permitted under this Lease or under state law shall be deemed sufficiently given or served if sent by United States certified mail, return receipt requested, addressed as follows:

If to Landlord to:

J. J. & A. Enterprises LLC

8609 South 42nd Street Omaha, NE 68147

If to Tenant to:

Autism Center of Nebraska, Inc.

4007 Harrison Street Omaha, NE 68147

Landlord and Tenant shall each have the right from time to time to change the place notice is to be given under this paragraph by written notice thereof to the other party.

33. **ADDITIONAL PROVISIONS; DISCLOSURES**.

_____
_____
_____
_____
_____
_____

[Landlord should note above any disclosures about the premises that may be required under Federal or Nebraska law, such as known lead-based paint hazards in the Premises. The Landlord should also disclose any flood hazards.]

As to Landlord this 15 day of June, 2007.

LANDLORD:

Sign: Rhonda Boanski Print:
Rhonda Boganski For JJ&A Date: 6-15-07

As to Tenant, this 15 day of June, 2007.

TENANT ("Tenant"):

Sign: Rhonda Bojanski Print:
Rhonda Bojanski for A.C.N. Date: 6-15-02

Exhibit R

NE Sec of State John A Gale - CORP AL
1000736783 Pgs: 2
J J & A ENTERPRISES, LLC
Filed: 06/18/2007 01:44 PM

ARTICLES OF ORGANIZATION
OF
J J & A ENTERPRISES, LLC

1. **Name**. The name of the limited liability company is: J J & A ENTERPRISES, LLC (the "Company").

2. **Duration**. The period of duration of the Company shall be perpetual.

3. **Purpose and Power.**

3.1 Purpose. The purpose for which the Company is organized is to engage in any and all lawful businesses for which a limited liability company may be organized under the laws of the State of Nebraska.

3.2 Powers. The Company shall have and exercise all powers and rights conferred upon a limited liability company by the statutes of Nebraska and any enlargement of such powers conferred by subsequent Legislative Act.

4. **Principal Place of Business.** The Company's principal place of business is: 8609 South 42nd Street, Omaha, Nebraska 68147, or such other place as the member shall determine.

5. **Registered Office and Registered Agent.**

5.1. Office. The initial registered office of the Company is: 8609 South 42nd Street, Omaha, Nebraska 68147.

5.2. Agent. The name of the initial registered agent of the Company at such address is Randall R. Bojanski.

6. **Stated Capital**. The total amount of cash and a description and agreed value of all property, other than cash, initially contributed by the Members as a basis for capitalization of the Company are described below:

Property Contributed	Agreed Value
Cash	$ 1,000.00
Total	$ 1,000.00

7. **Additional Capital Contributions.** Additional contributions to the capital of the Company shall be made only at such times and in such amounts as the Member of the Company shall determine.

8. **Admission of Additional Members.** Additional Members may be admitted to the Company, from time to time, as the sole Member shall determine.

9. **Management of the Company.** Management of the Company shall be vested in the Members in the manner provided in the Operating Agreement of the Company. The names and addresses of the initial Members of the Company are as follows:

Name	Address
Randall R. Bojanski	8609 South 42nd Street Omaha, Nebraska 68147
Rhonda Bojanski	8609 South 42nd Street Omaha, Nebraska 68147

10. **Majority in Interest**. Whenever the term "majority in interest" is used in these Articles or in the Operating Agreement, it shall mean a majority of both the capital interest and the profit interest in question in the Company determined as of the date in question.

11. **Amendments**. These Articles of Organization shall be amended as the Act requires. In all other circumstances, these Articles may be amended only by an affirmative vote of a majority in interest of the Members of the Company.

Dated this 13th day of June, 2007.

Randall R. Bojanski
Randall R. Bojanski

Rhonda Bojanski
Rhonda Bojanski

Y:\WDOX\CLIENTS\177\000\CORP\JM4332.DOC

Exhibit S

MEMORANDUM

TO: Facilities File - Autism Center of Nebraska, Inc.
Board of Directors - Autism Center of Nebraska, Inc. Files and Minutes

FROM: Richard Levine, Interim Chairman R. Levine

DATE: As of June 6th, 2007

RE: Proposed Lease Agreement between Autism Center of Nebraska, Inc. (ACN) and J.J. & A. Enterprises / Assisted Living Residential Services located at 114 Lafayette Lane, Bellevue, Nebraska 68005.

The purpose of this correspondence is to memorialize conversations and data relating to the above reference proposed lease. In particular, J.J. & A. Enterprises is an entity related to the owners of ACN, Randy & Rhonda Bojanski. Thus, to ensure areas that may fringe on any conflict of interest, appropriate disclosures and final Board of Directors votes of approval will be all discussed and taken into consideration prior to any contract / lease document execution.

J. J. & A. Enterprises (JJ&A) is an investment entity providing a long term asset investment for the children of Randy & Rhonda Bojanski. In addition, the property is being acquired through family relatives who have put the opportunity in front of the Bojanski's. The Bojanski's have offered to make capital improvements into the property in order to facilitate the needs of the ambulatory handicapped clients. The property would then be offered on a fixed two year lease to ACN's residentially served clients and would serve as a replacement for a property whose lease will be expiring in the upcoming months.

Because of my background in banking, real estate financings, and property valuations, coupled with the fact that I personally have a son and a mother in similar residential settings, my input was solicited in order to gain the subjectivity for the proposed transaction. I have reviewed the subject lease draft and its associated rental amounts. I have formulated the following conclusions:

1. The lease form is a valid Nebraska Residential Lease Agreement in a form and content acceptable and endorsed by the area Board of Realtors
2. The lease rate of $2,795.00 per month is consonant with comparable properties around the greater Omaha MSA (Metropolitan Statistical Area)

The later assertion is not to be confused or misrepresented by comparables of "simple rents" for the subject property's market area. For example, a normal family opting lease the property in a three mile radius as a dwelling can expect to pay anywhere from $850 to $1,650 per month. However, Assisted Living Facilities are quite different and range in "bundled" benefits including, but limited to, staffing during times when the occupants are physically at the residence, food, cleaning, common area amenities, and transportation.

Comparables in these categories both in the direct area of the subject and predominately around the Omaha MSA indicate a range of between $2,500 to $3,600 per client for total bundled services. The subject property will house three to four clients and will maintain services which do not include food service, common area amenities, and transportation. Thus, based upon staffing assistance, and dwelling usage including utilities, it is my opinion that the subject's range of rental income would fall into the $800 to $1,600 per month per client or a range (assuming three full time residents) of between $2,400 to $4,800. Thus, the proposed rental agreement with rate of $2,795 per month is well within and slightly on the lower end of the comparable range.

Based upon the above factual data garnered from rival providers including Mosaic, Vodec and a series of assisted living facilities such as Parson's House, and Silverleaf, it is my conclusion that the lease and proposed rental rates are well within the range of acceptability and presents no areas of a conflict of interest.

BK Construction
BK Limited Inc.

2415 Sandy Lane • Bellevue, NE 68123

PHONE: 402-598-5970 Fax: 402-291-5184

PROPOSAL

PROPOSAL SUBMITTED TO: **DATE: 08/23/07**

Name: Autism Center of Nebraska	**Job: Deck replacement**
Street: 4007 Harrison St.	**Street: 114 Lafayett**
City: Omaha	**City: Bellevue**
State: NE	**State: NE**
Phone: 884-7336	**Date of Plans:**
Randy Bojanski	**Architect:**

We hereby propose to furnish the materials and perform the labor necessary for the completion

Deck replacement and patio door installation. Work to be completed as follows: Remove existing deck, railings and posts. Dig and pour new footings for two new decks, first floor deck to be 10'x20' and second floor deck to be 8'x8'. Second floor deck will have steps down to lower deck and lower deck to have steps to ground level. Posts, beams and joist's to be treated lumber with decking, railings and steps of cedar. Railing to have 2"x2" baluster and 2"x6" top rail. Remove and replace existing patio door on first floor with new primed wood sliding patio door and screen. Remove existing bedroom window on second floor, frame new opening and install a 6' primed wood sliding patio door. Install new siding around new patio door and repair drywall inside around door. Install new wood casing on both doors. Price includes permits and clean-up of all refuse.

Exclusions: Tax, Painting or staining, Sealing of new decks, Flooring, repair or replacement of rotted wood behind siding or existing deck or any other work not stated above.

All material is guaranteed to be as specified, and the above work to be performed in accordance with the drawing and specifications for above work, and completed in a substantial workmanlike manner for the sum of: Seventeen thousand three hundred thirty two and 00/100

$17,332.00

With payments to be made as follows: 50% after lumber delivery, remainder upon completion

Respectfully submitted: Thomas J Kouba

Per: BK Construction

Note- This proposal may be withdrawn by us if not accepted within 30 days.

ACCEPTANCE OF PROPOSAL

The above prices, Specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified.

Signature: Randell R. Bojanski / C.E.O.

Date: 9-5-07

Signature:

FIREGUARD

4404 S. 76th Circle
Omaha, NE 68127

Supplier of Fire Protection Products & Service

6120 Havelock Ave.
Lincoln, NE 68507

Attn: Rhonda

July 18, 2007

Randy Bojanski
Autism Center of Nebraska
114 Lafeyette Ln
Bellevue, NE
Phone Number: 402-884-7336
Fax Number:

Quote Number: 06-071807-01

Reference: Fire Alarm System, Hood System & Fire Extinguishers.

FireGuard is pleased to provide a proposal on the above referenced project, to include design, equipment and check-out of the following equipment as manufactured by **BOSCH:**

Quantity	Model Number	Description
1	D7024	4 Zone 24V Fire Control Communicator
7	F220-B6	2 Wire Base
7	F220-P	Photoelectric Detector
2	UB1280	12 Volt, 7.2ah Sealed Lead Acid Battery
12	SR	Strobe, 12/24V, Multi Candela, Red
3	P2R	Horn Strobe, Multi Candela, Red
4	RMS-1P	Manual Pull Station SPDT w/ Pigtail

The above can be purchased for.....$1,570.00
(One Thousand Five Hundred Seventy & 00/100 Dollars)

1		Guardian 3 Hood System, Installed

The above can be purchased for.....$1,100.00
(One Thousand One Hundred & 00/100 Dollars)

3	A05	5lb ABC Fire Extinguisher

The above can be purchased for.....$162.00
(One Hundred Sixty Two & 00/100 Dollars)

2,832.00

Page1 of 2

402-592-1999 • Toll Free 888-843-1991 • Fax 402-592-1599

Quote Number: 06-071807-01

Clarifications:

1.) Installation of wire and all new devices is provided by others.
2.) 120 VAC power to the fire alarm control panel is provided by others.
3.) Submittal drawings and design is included.
4.) Sales tax is not included.
5.) Proposal based on quantities listed; additional devices required will be reviewed for additional costs.

If this proposal meets with your approval, please signify your acceptance in the space provided below and return one copy for our files.

Should you have any questions or comments regarding this proposal, please do not hesitate in calling me. Thank you.

Sincerely,

John Gordon
NICET II Certification 102158
FireGuard Inc.

I have reviewed this proposal and understand it completely. I accept this proposal as presented and agree to payment terms of no longer than 30 days from date on invoice.

Printed Name	Signature	Date
Telephone	Company	

THIS PROPOSAL IS VALID FOR 90 DAYS FROM ABOVE DATE.

402-592-1999 ▪ Toll Free 888-843-1991 ▪ Fax 402-592-1599

Exhibit T

STANDARD HEATING AND AIR INC
11746 PORTAL ROAD
LAVISTA, NE 68128-5524

ENTERED
8/28/07

Invoice 88631

Bill to:	Job: 108603
AUTISM CENTER OF NEBRASKA 4007 HARRISON ST OMAHA, NE 68147	~~114 LAFAYETTE LN~~ ~~114 LAFAYETTE LN~~ AUTISM CENTER OF NEBRASKA BELLEVUE, NE 68005

Invoice #: 88631	Date: 08/22/07	Customer P.O. #:	
Payment Terms: COD		Salesperson: MARK WARSOCKI	
Customer Code: AUTI			

Remarks:

Quantity	Description	U/M	Unit Price	Extension
	SUPPLY & INSTALL FURNACE			0.00
	AND COIL AS PER BID.			2,817.00
			Subtotal:	**2,817.00**
			Total:	**2,817.00**

Autism Center of Nebraska

Standard Heating and Air

Date	Type	Reference	Original Amt.	Balance Due		
8/27/2007	Bill	#88631	2,817.00	2,817.00	8/27/2007 Discount	1987
					Check Amount	Payment 2,817.00 2,817.00

PAYMENT RECORD

First Nat'l. Bank - Ope Furnace Installation 114 Lafayette Lane 2,817.00

544440 (12/06)

Current as of 5/10/2008 **Date Created** 4/23/1998 **Last Updated** 3/7/2008

Owner	Values	Sales	Lot Information
Levy	Treasurer Info	Taxes	Back to Search

Address: 00114 \LAFAYETTE LN
Active Record

Locid	010913912
OwnerCode	See Premium Services
Tax Dist	10002
Prop Class	See Premium Services
Cadstral #	See Premium Services
Present Use	Single Family
Zoning	Single Family
Location	Urban
More Pics	See Premium Services
Legal	LOT 37 FONTENELLE ESTATES
Map #	See Premium Services

No Photo on File

Current Owner Address Back to Top

TaxPayer LILLEDAHL/SHARON & ROY
Address 8602 S 42ND ST
BELLEVUE NE 68147-

Valuation Back to Top
PV = Partial Valuation

	Improvements	Land	OutBuildings	Total	PV
2007	$162,859	$31,000	$0	$193,859	No
2006	$170,452	$31,000	$0	$201,452	No

GreenBelt
No GreenBelt

Sales Back to Top

Book & Page	Grantor	Sale Date	Sale Price
2005-20170	TAYLOR/MICHAEL L & DEANNA~L	2/23/2004	$0
2005-20169	LILLEDAHL/SHARON & ROY	2/23/2004	$0
1999-34865	RANJO/IGNACIO JAY	11/12/1999	$164,000
1997-02303		2/5/1997	$159,000

Improvement Information Back to Top

Style	Two Story		
Year Built	1979	**Bedrooms**	4
Bathrooms	2.5	**Total Sqft**	2529
Total Bsmt Finish Sqft	739	**Bsmt Total Sqft**	1232
Garage Type	Attached	**Garage Sqft**	533
Lot Depth	95	**Lot Width**	65

Misc

Code	Description	Sqft or Quantity
OSP	OPEN SLAB PORCH	220
RPO	COVERED OPEN PORCH	140
WOD	WOOD DECK	450
S2F	SGLE 2/S FIREPLACE	1

Front View of Rental Property:

Old Deck:

New Deck:

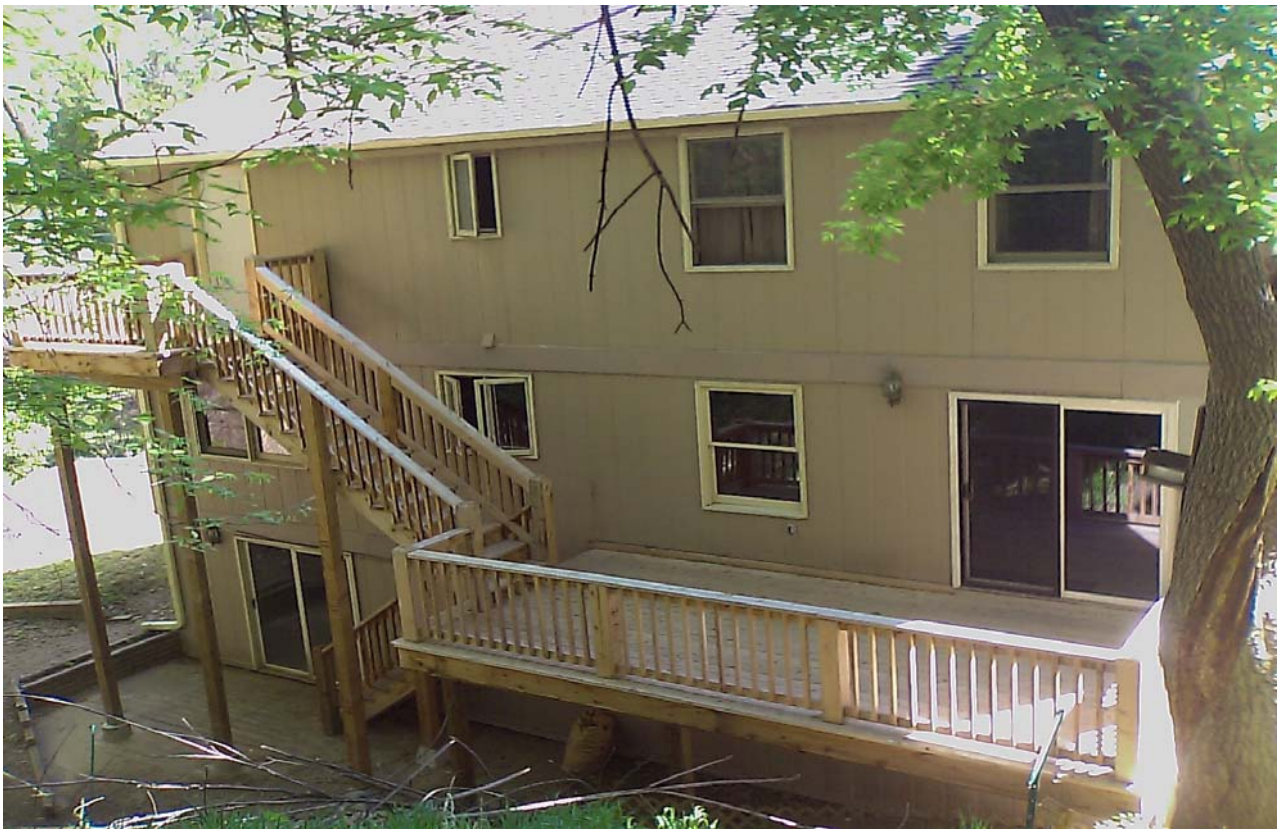

Exhibit W

BAIRDHOLM LLP
ATTORNEYS AT LAW

William G. Dittrick

1500 Woodmen Tower
Omaha, Nebraska 68102-2068
Tel: 402.344.0500
Fax: 402.344.0588
Direct: 402.636.8205
wdittrick@bairdholm.com
www.bairdholm.com
Also admitted in Iowa

June 16, 2008

VIA EMAIL

Mr. Mike Foley
Nebraska State Auditor
State of Nebraska
State Capitol
PO Box 98917
Lincoln, NE 68509

Re: Autism Center of Nebraska – Real Property Information

Dear Mr. Foley:

I have been working with David Wilson to insure that finalized documents with regard to the Bojanskis' interest in the real estate have been prepared and executed. Please find attached hereto copies of the Real Estate Purchase Agreement, signed Trust Deed, and signed Trust Deed Note that have been forwarded to me. With finalization of these documents, I will proceed to discuss the matter more fully with the Board of Directors, and if you have any suggestions regarding the same, please feel free to reply to this correspondence so that I may properly present the same to the Board.

Thank you again for your attention to these matters.

Respectfully,

William G. Dittrick
FOR THE FIRM

WGD/kka
Attachments (3)
cc: Rene Ferdinand
Randall Bojanski
Rhonda Bojanski

DOCS/857096.5

REAL ESTATE PURCHASE AGREEMENT

THIS **REAL ESTATE PURCHASE AGREEMENT** (the "Agreement") is made and entered into this 9th day of June, 2008, and effective as of June 15, 2007, by and between **ROY R. LILLEDAHL and SHARON D. LILLEDAHL,** husband and wife (hereinafter referred to as "Seller"), and **RANDALL R. BOJANSKI and RHONDA BOJANSKI**, husband and wife (hereinafter referred to as "Buyer").

RECITALS

A. Seller owns a certain a tract of real property located in Sarpy County, Nebraska, legally described hereafter, and commonly referred to 114 Lafayette Lane, Bellevue, Nebraska 68005.

LOT 37, FONTENELLE ESTATES,
AN ADDITION TO THE CITY OF BELLEVUE,
AS SURVEYED PLATTED AND RECORD IN SARPY COUNTY, NEBRASKA
(the "Property")

LEGAL SUBJECT TO REVISION TO CONFORM TO TITLE INSURANCE POLICY

B. Seller is desirous of selling and Buyer is desirous of purchasing the real estate described above and improvements thereon hereinafter referred to as the "Property."

NOW, THEREFORE, in consideration of the recitals set forth above, the mutual covenants and agreements herein contained and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, and intending to be legally bound, the parties hereby agree as follows:

1. Transfer of Property.

1.1 Sale and Purchase. At Closing (as hereinafter defined) Seller shall sell to Buyer, and Buyer shall purchase from Seller the Property free and clear of any and all liens and encumbrances, except as provided for further hereinafter, but subject to all easements and covenants of record, including but not limited to those easements granted by the Seller for utilities, if any, in accordance with the terms and provisions hereof.

1.2 Consideration. The consideration to be paid by Buyer to the Seller for the purchase of the Property shall be Two Hundred Fifteen Thousand Dollars ($215,000.00) (the "Consideration"). A portion of the Consideration to be paid by Buyer to Seller for the purchase of the Property was advanced by Buyer on June 15, 2007, in the amount of Six Thousand Two Hundred Forty-Six and 36/100 Dollars ($6,246.36), and thereafter Buyer has made monthly payments to Seller in the amount of Two Thousand Four Hundred Ninety-Two and 72/100 Dollars ($2,492.72) from July 1, 2007 to the date this Agreement was entered into, all in contemplation of entering into this Agreement.

1.3 Seller Financing. This Agreement is secured by a first priority trust deed on the Property, except for the mortgage in favor of Wells Fargo Bank, (with a balance of $134,672.39, as of June 5, 2008), securing to Seller an amount of not less than Two Hundred Fifteen Thousand Dollars ($215,000.00), with the basic economic terms consisting of, but not limited to, Buyer executing and delivering to Seller, a promissory note in the amount of Two Hundred Eight Thousand Seven Hundred Fifty-Three and 64/100 Dollars ($208,753.64), with the balance being amortized over thirty-six (36) months with interest at seven and one-half percent (7.50%) per annum. The promissory note shall be payable to Seller in not less than thirty-six, (36) consecutive monthly installments of principal and interest in the amount of Two Thousand Four Hundred Ninety-Two and 72/100 Dollars ($2,492.72), with said monthly installments commencing on the 1st day of July, 2007, and an identical monthly installment being due on the first (1st) day of each succeeding month thereafter for thirty-six (36) months, with a single final payment of One Hundred Sixty One Thousand Nine Hundred Sixty-Four Dollars and 36/100 ($161,964.36) due and fully payable on or before July 1, 2010.

1.4 Title and Possession. Seller agrees to deliver at Closing a general Warranty Deed to the Property conveying to Buyer marketable title to the Property, free and clear of all mortgages, deeds of trusts, leases, encumbrances, liens, assessments, covenants, charges or adverse claims of any kind or character whatsoever, except for the mortgage in favor of Wells Fargo Bank, (with a balance of $134,672.39, as of June 5, 2008) and easements and restrictions of record that are acceptable to Buyer and its counsel. Seller shall deliver possession to the Property to Buyer at the time of Closing.

1.5 Date and Place of Closing. The Closing of the purchase and sale of the Property (the "Closing") shall occur at 10 o'clock a.m., local time, on the 15th day of June, 2008 at the offices of the title company selected to administer the Closing (the "Closing Date").

1.6 Title Insurance and Remedies. Seller, not less than ten (10) days after the date hereof, shall furnish to Buyer a commitment for an ALTA owner's policy of title insurance (the "Commitment"), issued by a title company reasonably acceptable to Buyer, committing to insure good, marketable and indefeasible fee simple title to the Property in the name of Seller for the full amount of the Consideration. Within ten (10) days of receipt of the title insurance commitment, Buyer shall advise Seller of any problems or defects which Buyer believes to exist with respect to Seller's title to the Property. Seller shall then in good faith make every effort to clear or resolve any title problems or defect which may be shown to exist. In the event title problems or defects cannot be cured or are not waived by Buyer within sixty (60) days from the date of the title commitment, either party may terminate this agreement and neither party shall have any further responsibility to the other. The Nebraska Marketable Title Act and the Nebraska Title Standards shall apply where applicable to the determination and correction of defects in title. The cost of the title insurance policy to be issued in connection with this sale shall be paid one-half (1/2) by Seller and one-half (1/2) by Buyer.

1.7 Taxes, Assessments and Other Costs. All consolidated taxes or special assessments related to the Property, which become delinquent in the year in which Closing takes place shall be treated as though all are current taxes, and those taxes shall be prorated as of the date of Closing, and all prior years' taxes, interest and other charges, if any, will be paid by Seller. The cost of conducting the Closing charged by the title company, in connection with this sale, shall be paid one-half (1/2) by Seller and one-half (1/2) by Buyer.

2. Representations and Warranties.

2.1 Representations and Warranties of Seller. Seller represents and warrants to Buyer as follows:

2.1.1 Authority Relative to Agreement. Seller will at closing have the full right, power and authority to sell, convey, exchange and transfer the Property as herein provided and to execute, deliver and carry out the provisions of this Agreement.

2.1.2 Effect of Agreement. At the Closing, Seller will convey the Property to Buyer by warranty deed free and clear of any lien, encumbrance, restriction or easement of record, except for the mortgage in favor of Wells Fargo Bank, (with a balance of $134,672.39, as of June 5, 2008) or those found by Buyer to be acceptable.

2.1.3 Brokers. Seller has not entered into any contract, arrangement or understanding with any person or firm which may result in the obligation of Seller to pay any finder's fee, brokerage or agent's commission, or other like payment in connection with the negotiations leading to this Agreement or the consummation of the transactions contemplated hereby, and Seller is not aware of any claim or basis for any claim for payment of any finder's fee, brokerage or agent's commission, or other like payment in connection with the negotiations leading to this Agreement or the consummation of the transactions contemplated hereby.

2.1.4 Special Assessments and Liens. No costs or expenses of any kind or character whatsoever associated with the construction or maintenance of any street, sidewalk, parking area or utility improvement surrounding or serving the area adjacent to the Property, including, without limitation, the costs and expenses attributable to paving, extension of water, sanitary sewer, storm sewer lines, street and parking lot lighting, street signs, engineering design and city engineering occurring at any time prior to closing will be assessed against the Property.

2.1.5 Occupants of Property. As of the date hereof and as of the Closing, there shall be no rights of tenants in possession, and no person shall have the right to occupy the Property, or any portion thereof, except to the extent Buyer has been occupying the premises and making improvements thereto prior to the date hereof.

2.1.6 Condition of Property. The Property is being sold by Seller on an "as is, where is basis" with no warranties, express or implied, or representations of any kind.

2.1.7 Lead Paint. Buyer acknowledges receipt of "Notice to Purchasers of Housing Constructed before 1978.

2.1.8 Smoke Detectors. Pursuant to Neb. Rev. Stat. Section 81-5,132 *et seq.*, Seller shall provide at the time of the sale one or more smoke detectors that meet the requirements of the State Fire Marshall's rules and regulations.

2.2 Representations and Warranties of Buyer. Buyer represents and warrants to Seller as follows:

2.2.1 Authority Relative to Agreement. This Agreement has been duly executed by Buyer and delivered to Seller and constitutes a legal, valid and binding obligation of Buyer, enforceable against Buyer in accordance with its terms, except as the same may be limited by bankruptcy, insolvency, reorganization, or other laws affecting the enforcement of creditor's rights generally, or by judicial discretion in connection with the application of equitable remedies.

2.2.2 Effect of Agreement. The execution, delivery, and performance of this Agreement by Buyer and the consummation of the transactions contemplated hereby have been duly authorized by all necessary action by Buyer and, except as contemplated hereby, will not require the consent, waiver, approval, license, or authorization of any person or public authority on the part of Buyer to be obtained, and will not violate, with or without the giving of notice and/or the passage of time, any provision of law applicable to Buyer, and will not conflict with or violate any instrument, agreement, order, judgment, decree, statute, regulation, or any other restriction of any kind or character to which Buyer is a party.

2.2.3 Brokers. Buyer has not entered into any contract, arrangement or understanding with any person or firm which may result in the obligation of Buyer to pay any finder's fee, brokerage or agent's commission, or other like payment in connection with the negotiations leading to this Agreement or the consummation of the transactions contemplated hereby, and Buyer is not aware of any claim or basis for any claim for payment of any finder's fee, brokerage or agent's commission, or other like payment in connection with the negotiations leading to this Agreement or the consummation of the transactions contemplated hereby.

2.2.4 Condition of Property. The Property is being acquired by Buyer on an "as is, where is basis" with no warranties, express or implied, or representations of any kind. Buyer acknowledges that Buyer has made improvements to the Property prior to the date hereof and Seller makes no warranties, express or implied, or representations of any kind concerning said improvements.

3. Other Agreements.

3.1 Pre-Agreement Part Performance. Seller and Buyer, prior to the date of this Agreement, commenced partial performance of the terms of this Agreement, including providing possession of the Property to Buyer. A portion of the consideration to be paid by Buyer to Seller for the purchase of the Property was advanced by Buyer on June 15, 2007, in the sum of Six Thousand Two Hundred Forty Six and 36/100 Dollars ($6,246.36), and thereafter Buyer has made monthly payments to Seller in the amount of Two Thousand Four Hundred Ninety-Two and 72/100 Dollars ($2,492.72) from July 1, 2007 to the date of this Agreement.

4. Conditions of Closing.

4.1 Buyer's Conditions of Closing. Unless waived by Buyer in writing, the obligations of Buyer under this Agreement are subject to fulfillment of the following conditions:

4.1.1 Warranty Deed. Buyer shall receive at Closing, a warranty deed for the Property.

4.1.2 Seller Financing Instruments and Documents. Prior to Closing, Seller will have provided to Buyer financing upon the terms and conditions as outlined in paragraph 1.3 above.

4.1.3 Representations and Warranties. There have been no material inaccuracies in the representations and warranties of Seller and such representations and warranties shall be true as of Closing as though made on and as of such date and Buyer shall have received a certificate, dated as of Closing, to that effect.

4.1.4 Title Insurance Commitment. At Closing, Seller shall deliver to Buyer a commitment for title insurance in accordance with this agreement, or a "mark-up" title commitment indicating that such policy will be issued after Closing.

4.2 Seller's Conditions of Closing. Unless waived by Seller in writing, the obligations of Seller under this Agreement are subject to fulfillment of the following conditions:

4.2.1 Payment/Seller Financing Instruments and Documentation. At Closing, Seller shall receive from Buyer a promissory note in the amount of Two Hundred Eight Thousand Seven Hundred Fifty-Three and 64/100 Dollars ($208,753.64), with the balance being amortized over thirty-six (36) months with interest at seven and one-half percent (7.50%) per annum. Said gross amount and interest shall be payable to Seller in not less than thirty-six, (36) consecutive monthly installments of Two Thousand Four Hundred Seventy Two and 72/100 Dollars ($2,492.72), with said monthly installments commencing on the 1st day of July, 2007, and an identical monthly installment being due on the first (1st) day of each succeeding month thereafter for thirty-six (36) months, with a single final

payment of One Hundred Sixty One Thousand Nine Hundred Sixty-Four Dollars and 36/100 ($161,964.36) due and fully payable on or before July 1, 2010.

4.2.2 Representations and Warranties. There have been no material inaccuracies in the representations and warranties of Buyer and such representations and warranties shall be true as of Closing as though made on and as of such date and Seller shall have received a certificate, dated as of Closing, to that effect.

4.3 Termination. If the conditions of Closing for either Seller or Buyer have not been materially complied with or performed and such noncompliance or nonperformance shall not have been waived by the other, such other party may terminate this Agreement and upon such termination neither Buyer nor Seller shall have any liability one to the other.

4.4 Risk of Loss. All risk of loss or damage to property by fire or other casualty until the delivery of the Warranty Deed is assumed by the Seller, and in such event, the Buyer shall have the right and option to cancel this Agreement.

5. Miscellaneous.

5.1 Binding Effects; Benefits. This Agreement shall be binding upon and shall inure to the benefit of the parties hereto and their respective successors and assigns. Notwithstanding anything contained in this Agreement to the contrary, nothing in this Agreement, expressed or implied, is intended to confer on any person other than the parties hereto or their respective successors and assigns any right, remedy, obligation, or liability under or by reason of this Agreement.

5.2 Counterparts. This Agreement may be executed in any number of counterparts, each of which shall be deemed an original but all of which shall constitute one and the same instrument.

5.3 Further Assurances. Each of the parties hereto, without further consideration, agrees to execute and deliver such other documents and take such other action, whether prior to or subsequent to Closing, as may be necessary to more effectively consummate the intent and purpose of this Agreement.

5.4 Governing Law. This Agreement shall be governed by and construed in accordance with the laws of the State of Nebraska.

5.5 Notices. All notices, request, demands, and other communications under this Agreement shall be in writing and shall be deemed to have been duly given when delivered personally or 48 hours after being mailed registered or certified mail, return receipt requested, postage prepaid, to the party at the following address:

If to Buyer:	Randall R. Bojanski Rhonda Bojanski 8609 South 42nd Street Omaha, Nebraska 68147 402._____
with a copy to:	David P. Wilson, Esq. Marks, Clare & Richards 1015 No. 98th St., Suite #100 Omaha, NE 68114 402.492.9800 402.492.9336 FAX dwilson@mcrlawyers.com
If to Seller:	Roy R. Lilledahl Sharon D. Lilledahl 8602 South 42nd Street Omaha, Nebraska 68147 402.597.3199
with a copy to:	Clay M. Rogers, Esq. Smith, Gardner, Slusky, Lazer, Pohren, & Rogers, LLP 8712 West Dodge Road, Suite 400 Omaha, Nebraska 68114 402.392.0101 402.392.1011 FAX crogers@smithgardnerslusky.com

or to such other address as any party hereto may from time to time in writing designate to the other parties.

5.6 Severability. If for any reason whatsoever, any one or more of the provisions of this Agreement shall be held or deemed to be inoperative, unenforceable, or invalid as applied to any particular case or in all cases, such circumstances shall not have the effect of rendering such provision invalid in any other case or of rendering any of the other provisions of this Agreement inoperative, unenforceable, or invalid.

5.7 Survival and Non-merger. All terms, conditions, representations, and warranties contained in this Agreement shall survive the execution hereof and the Closing hereunder, including, but not limited to, the execution and delivery of any deed related to the Property to be conveyed hereunder, and shall not merge into any deed.

5.8 Time of Essence. The parties agree that time is of the essence in the performance of their respective obligations hereunder.

5.9 Waiver. Either Buyer or Seller may, by written notice to the other, (a) extend the time for the performance of any of the obligations or other actions of the other under this Agreement; (b) waive any inaccuracies in the representations or warranties of the other contained in this Agreement or in any document delivered pursuant to this Agreement; (c) waive compliance with any of the conditions or covenants of the other contained in this Agreement; or (d) waive performance of any of the obligations of the other under this Agreement. Except as provided in the preceding sentence, no action taken pursuant to this Agreement, including, without limitation, any investigation by or on behalf of any party, shall be deemed to constitute a waiver by the party taking such action of compliance with any representations, warranties, covenants, or agreements contained in this Agreement. The waiver by any party hereto of a breach of any provision hereunder shall not operate or be construed as a waiver of any prior or subsequent breach of the same or any other provision hereunder.

5.10 Construction. The parties hereto acknowledge and agree that each party has participated in the drafting of this Agreement and that this document has been reviewed by the respective legal counsel for the parties hereto and that the normal rule of construction to the effect that any ambiguity is to be resolved against the drafting party shall not apply to the interpretation of this Agreement. No interference in favor of, or against, any party shall be drawn by the fact that one party has drafted any portion hereof.

5.11 Assignment. This Agreement is made and entered into with Buyer, and as direct makers of the promissory note and related trust deed referenced in Section 1.3 above, Buyer may assign their interest in the real property to JJ&A Enterprises, LLC. The foregoing notwithstanding, either party hereto may, in the course of compliance with Sec. 1031 of the Internal Revenue Code, assign its rights or obligations under this Purchase Agreement to a third party, upon written notice to the other party.

5.12 Counterparts. This Agreement may be executed in any number of counterparts, each of which will be an original and all of which together will constitute one and the same document, and binding on all parties notwithstanding that each of the parties may have signed different counterparts.

5.13 Indemnification and Hold Harmless. Seller shall indemnify, defend and hold Buyer harmless from any and all liability for any of Seller's obligations, liabilities or direct or indirect expenses, existing, accrued or contingent, or arising from the existing mortgage indebtedness in favor of Wells Fargo Bank, which indemnity shall survive closing of this Agreement.

BUYER:

RANDALL R. BOJANSKI
RHONDA BOJANSKI

By: Randall R. Bojanski
Randall R. Bojanski

By: Rhonda Bojanski
Rhonda Bojanski

STATE OF NEBRASKA)
) ss.
COUNTY OF DOUGLAS)

The foregoing instrument was acknowledged before me this 9th day of June 2008 by Randall R. Bojanski and Rhonda Bojanski, husband and wife.

GENERAL NOTARY-State of Nebraska
BARB MONTGOMERY
My Comm. Exp. May 2, 2011

Barb Montgomery
NOTARY PUBLIC

Exhibit W

SELLER:

ROY R. LILLEDAHL
SHARON D. LILLEDAHL

By: Roy R. Lilledahl
Roy R. Lilledahl

By: Sharon D. Lilledahl
Sharon D. Lilledahl

STATE OF NEBRASKA)
) ss.
COUNTY OF DOUGLAS)

The foregoing instrument was acknowledged before me this 9th day of June 2008 by Roy R. Lilledahl and Sharon D. Lilledahl, husband and wife.

GENERAL NOTARY - State of Nebraska
MARY E. BURNISON
My Comm. Exp. March 2, 2009

Mary E. Burnison
NOTARY PUBLIC

TRUST DEED

THIS TRUST DEED, made by and between **RANDALL R. BOJANSKI** and **RHONDA BOJANSKI**, husband and wife, jointly and severally, hereinafter called "Trustor" whose mailing address is 8609 South 42nd Street, Omaha, Nebraska 68147, **CLAY M. ROGERS**, Attorney at Law, as "Trustee", and **ROY R. LILLEDAHL** and **SHARON D. LILLEDAHL,** husband and wife, as Beneficiary.

WITNESSETH: Trustor, in consideration of the sums advanced comtemporaneously herewith and other valuable consideration receipt whereof is hereby acknowledged, grants, conveys, sells and warrants to Trustee, in trust, with power of sale, the following described property, situated in Sarpy County, Nebraska:

LOT 37, FONTENELLE ESTATES,
AN ADDITION TO THE CITY OF BELLEVUE,
AS SURVEYED PLATTED AND RECORD IN SARPY COUNTY, NEBRASKA

The intention being to convey hereby an absolute title in fee simple, including all the rights of homestead and dower, together with all buildings, fixtures, improvements and appurtenances thereunto belonging; and all of the foregoing, together with said property are herein referred to as the "Property".

FOR THE PURPOSE OF SECURING performance of each agreement and covenant of Trustor herein contained and the payment of the principal sum of Two Hundred Eight Thousand Seven Hundred Fifty-Three and 64/100 Dollars ($208,753.64) as evidenced by that certain Promissory Note bearing even date herewith at the rate of interest thereon which may hereafter be paid or advanced under the terms of this Deed of Trust; both principal sum and interest thereon being payable according to the terms set forth in said promissory note, reference to which is hereby made, at the address of the Beneficiary in Omaha, Nebraska, or at such other place as the holder may designate in writing, the final payment of principal and interest, if not sooner paid, shall be due and payable on the 1st day of July, 2010.

Trustor and Beneficiary covenant and agree as follows:

1. Warranty of Title. Trustor is lawfully seized of the Property; it has good right and lawful authority to sell and convey the Property; the Property is free and clear of all liens and encumbrances except liens now of record; and Trustor will warrant and defend the title to the Property unto the Trustee and its successors and assigns forever, against the claims of all persons. Trustor, at its expense, will maintain and preserve the lien of this Deed of Trust as a lien upon the Trust Property subject only to encumbrances existing as of the date hereof, will cause this Deed of Trust, and each amendment or supplement thereto, to be filed and recorded as a mortgage of the Trust Property in such manner and in such place, and will take such other action as in the opinion of Trustee may be required by any present or future law in order to perfect,

maintain and protect the lien of this Deed of Trust, as the same may be from time to time amended or supplemented.

2. Payment of Principal and Interest. Trustor shall punctually pay the principal of, and interest on, said promissory note including any advances thereto as provided herein on the dates and at the place and in the manner provided therein and will punctually perform all agreements, conditions and provisions of any other security instrument given in connection with the transaction.

3. Preservation and Maintenance of Property. Trustor will not commit any waste upon the Property and will, at all times, maintain the same in good order and condition and will make, from time to time, all repairs, renewals, replacements, additions and improvements which are reasonably required to prevent waste, impairment, or deterioration of said property. No building or improvement now or hereafter erected upon the Property shall be altered, removed or demolished without the prior written consent of Beneficiary.

4. Damage to Property. In case of any damage to, or destruction of, the buildings, improvements or personal property constituting part of the Trust Property, whether such loss is covered by insurance or otherwise, Trustor, at its sole cost and expense, will promptly restore, repair, replace and rebuild the same as nearly as practicable to its condition immediately prior to such damage or destruction or with such changes and alterations as Trustor may deem appropriate, provided such changes and alterations do not materially lessen the value and utility of such buildings, improvements and personality from that existing immediately prior to such damage or destruction. Trustor shall be entitled to reimbursement from the Trustee to the extent of the net insurance proceeds received by Trustee, but only to the extent of the actual sum expended under this provision.

5. Corporate Trustor. If Trustor is a corporation, it will do all things necessary to preserve its corporate existence, rights and privileges under the laws of the state of its incorporation.

6. Insurance. Trustor, at its expense, will maintain with insurors approved by Beneficiary, insurance with respect to the improvements and personal property, constituting the Property against loss by fire, lightning, tornado, and other perils covered by standard extended coverage endorsement, in an amount equal to at least one hundred percent of the full replacement value thereof; and insurance against such other hazards in such amount as is customarily carried by owners and operators of similar properties and as Beneficiary may require for its protection. Trustor will comply with such other requirements as Beneficiary may from time to time request for the protection by insurance of the interest of the respective parties. All insurance policies maintained pursuant to this Deed of Trust shall name Trustor and Beneficiary as insureds, as their respective interests may appear, and provide that there shall be no cancellation or modification without fifteen days prior written notification to Trustee and Beneficiary. In

the event any policy hereunder is not renewed on or before fifteen days prior to its expiration date, Trustee or Beneficiary may procure such insurance and the cost thereof shall be added to the loan secured by this Deed of Trust and shall bear interest at the greater of the interest rate specified therein or the highest interest rate authorized by the laws of the State of Nebraska. Trustor shall deliver to Beneficiary the original policies of insurance and renewals thereof or memo copies of such policies and renewals thereof. Failure to furnish such insurance by Trustor, or renewals as required hereunder shall, at the option of Beneficiary, constitute a default. All unearned premiums are hereby assigned to Trustee as additional security and a sale and conveyance of the Property by the Trustee shall operate to convey to the purchaser the Trustor's interest in and to all policies of insurance upon the Trust Property.

7. Taxes and Assessments. Trustor shall pay all taxes and special assessments levied or assessed against or due upon the Property before delinquency, and will deliver to Beneficiary copies of receipts showing payment of such taxes and special assessments. If Beneficiary shall so request, Trustor agrees that there shall be added to each periodic payment required to be made hereunder an amount estimated by Trustee to be sufficient to enable Trustor to pay, at least 30 days before delinquency, all taxes, assessments or other public charges against the Trust Property, the Note secured by this Deed of Trust, or upon account of the debt or the lien of this Deed of Trust, together with premiums for insurance required to be provided under this Deed of Trust and no interest shall be payable to Trustor in respect thereof. Upon demand by Trustee, Trustor shall deliver to Trustee such additional sums of money as are necessary to make up any deficiency in the amounts necessary to enable Trustee to pay any of the foregoing items.

8. Additional Liens. Trustor shall make all payments of interest and principal and payments of any other charges, fees, and expenses contracted to be paid to any existing lienholders or prior beneficiaries under any prior Deed of Trust, Mortgage or other security agreement, before the date they are delinquent, and to pay any other claim which jeopardizes the security granted herein.

9. Protection of Beneficiary's Security. Should Trustor fail to make any payment, fail to do any act as herein provided, or if any action or proceeding is commenced which materially affects Beneficiary's interest in the Property, including, but not limited to, eminent domain, insolvency, arrangements or proceedings involving an order for relief or decedent, then Beneficiary or Trustee but without obligation to do so, and without notice to or demand upon Trustor, and without releasing Trustor from any obligation hereunder, may make or do the same, and may pay, purchase, contest or compromise any encumbrance, charge or lien, which in the judgment of either appears to affect said Property; in exercising any such powers the Beneficiary or Trustee may incur any liability and expend whatever amounts, including disbursements of reasonable attorney's fees, which in their absolute discretion, may be necessary. In the event that Trustor shall fail to procure insurance or to pay taxes, and special assessments, or to make any payments to existing or prior lienholders or beneficiaries, the Beneficiary may procure such insurance and make such payments. All sums incurred or expended by

Beneficiary or Trustee in accordance with the provisions of this Deed of Trust are secured by hereby and, without demand, shall be immediately due and payable by Trustor and shall bear interest at the maximum allowable legal rate; provided, however, that at the option of Beneficiary or Trustee such sums may be added to the principal balance of any indebtedness and shall be payable ratably over the remaining term thereof.

10. Assignment of Rents. Beneficiary shall have the right, power and authority during the continuance of this Deed of Trust to collect the rents, issues and profits of the Property and of any personal property located thereon with or without taking possession of the property affected hereby, and Trustor hereby absolutely and unconditionally assigns all such rents, issues and profits to Beneficiary. Beneficiary, however, hereby consents to the Trustor's collection and retention of such rents, issues and profits as they accrue and become payable so long as Trustor is not, at such times, in default with respect to payment of any indebtedness secured hereby or in the performance of any agreement hereunder. Upon any such default, Beneficiary may at any time, either in person, by agent, or by a receiver to be appointed by a court, without notice and without regard to the adequacy of any security for the indebtedness hereby secured, (a) enter upon and take possession of the Property or any part thereof, and in its own name sue for or otherwise collect such rents, issues and profits, including those past due and unpaid, and apply the same, less costs and expenses of operation and collection, including reasonable attorney fees, upon any indebtedness secured hereby, and in such order as Beneficiary may determine; (b) perform such acts of repair or protection as may be necessary or proper to conserve the value of the Property; (c) lease the same or any part thereof for such rental, term, and upon such conditions as its judgment may dictate. Unless Trustor and Beneficiary agree otherwise in writing, any application of rents, issues or profits to any indebtedness secured hereby shall not extend or postpone the due date of the installment payments as provided in said promissory note or change the amount of such installments. The entering upon and taking possession of the Property, the collection of such rents, issues and profits, and the application thereof as aforesaid, shall not waive or cure any default or notice of default hereunder, or invalidate any act done pursuant to such notice. Trustor also assigns to Beneficiary, as further security for the performance of the obligations secured hereby, all prepaid rents and all monies which may have been or may hereafter be deposited with said Trustor by any lessee of the Property, to secure the payment of any rent, and upon default in the performance of any of the provisions hereof, Trustor agrees to deliver such rents and deposits to the Beneficiary. Delivery of written notice of Beneficiary's exercise of the rights granted herein, to any tenant occupying said premises shall be sufficient to require said tenant to pay said rent to the Beneficiary until further notice.

11. Leased Premises. Within 10 days after demand, Trustor shall furnish to Trustee a schedule certified to be true, setting forth all leases of the Trust Property then in effect, including, in each case, the name of the tenants and occupants, a description of the space occupied by such tenant and occupant, the rental payable for such space and such other information and documents with respect to such leases and tenancies as the Trustee may request.

Without the prior written consent of Trustee, Trustor shall not, directly or indirectly, with respect to any lease of space in the described premises, whether such lease is now or hereafter in existence: (1) accept or permit any prepayment, discount or advance rent payable thereunder; (b) cancel or terminate the same, or accept any cancellation, termination or surrender thereof, or permit any event to occur which would entitle the lessee thereunder to terminate or cancel the same; (c) amend or modify the same so as to reduce the term thereof, the rental payable thereunder, or to change any renewal provisions therein contained; (d) waive any default thereunder or breach thereof; (e) give any consent, waiver or approval thereunder or take any other action in connection therewith, or with a lessee thereunder, which would have the effect of impairing the value of lessor's interest thereunder, on the Property subject thereto, or of impairing the position or interest of the Trustee or Beneficiary; or (f) sell, assign, pledge, mortgage or otherwise dispose of, or encumber, its interest in any such lease or any rents, issues or profits issuing or arising thereunder.

12. Condemnation. If title to any part of the Property shall be taken in condemnation proceedings, by right of eminent domain or similar action, or shall be sold under threat of condemnation, all awards, damages and proceeds are hereby assigned and shall be paid to Beneficiary who shall apply such awards, damages and proceeds to the sums secured by the Deed of Trust, with the excess, if any, paid to the Trustor. Trustor will promptly, and with due diligence, repair, alter and restore the remaining part of the Trust Property to its former condition substantially to the extent that the same may be feasible and so as to constitute a complete and usuable unit.

13. Future Advances. Upon request of Trustor, Beneficiary, at Beneficiary's option, prior to reconveyance of the Property to the Trustor, may make future advances to the Trustor. Such future advances, with interest thereon, shall be secured by this Deed of Trust, when evidenced by promissory notes stating that said notes are secured hereby; provided that at no time shall the secured principal, future advances, not including sums advanced to protect the security, exceed one hundred percent (100%) of the original principal amounts secured hereby.

14. Remedies Cumulative. All remedies provided in this Deed of Trust are distinct and cumulative to any other right or remedy under this Deed of Trust or afforded by law or equity, and may be exercised concurrently, independently or successively.

15. Acceleration; Remedies; Sale. Upon default by Trustor in the payment of any indebtedness secured hereby or in the performance of any agreement hereunder, Beneficiary may declare all sums secured hereby immediately due and payable by delivery to Trustee of written declaration of default. The Trustee shall have the power of sale of the Property and if Beneficiary desires the Property to be sold, it shall deposit with Trustee this Deed of Trust and all promissory notes and documents evidencing expenditures secured hereby, and shall deliver to Trustee a written notice of default and

election to cause the Property to be sold, and the Trustee in turn shall prepare a similar Notice in the form required by law, which shall be duly filed for record by Trustee.

(a) After the lapse of such time as may be required by law following the recordation of said notice of default, and notice of default and notice of sale having been given as required by law, Trustee, without demand on Trustor, shall sell the Property on the date and at the time and place designated in said notice of sale, at public auction to the highest bidder, the purchase price payable in lawful money of the United States at the time of sale. The person conducting the sale may, for any cause he deems expedient, postpone the sale from time to time until it shall be completed and, in every such case, notice of postponement shall be given by public declaration thereof by such person at the time and place last appointed for the sale; provided, if the sale is postponed for longer than one (1) day beyond the day designated in the notice of sale, notice thereof shall be given in the same manner as the original notice of sale. Trustee shall execute and deliver to the purchaser his Deed conveying the Property sold, but without any covenant or warranty, express or implied. The recitals in the Deed of any matters or facts shall be conclusive proof to the truthfulness thereof. Any person, including Beneficiary, may purchase at the sale.

(b) When Trustee sells pursuant to the powers herein, the Trustee shall apply the proceeds of the sale to payment of the costs and expenses of exercising the power of sale and of the sale, including the payment of the Trustee's Fees actually incurred, and then to the items in subparagraph (c) in the order there stated.

(c) After paying the items specified in subparagraph (b) if the sale is by Trustee, or the proper court and other costs of foreclosure and sale if the sale is pursuant to judicial foreclosure, the proceeds of sale shall be applied in the order stated to the payment of:

(i) Cost of any evidence of title procured in connection with such sale and of any revenue stamps;

(ii) All sums then secured hereby;

(iii) All sums secured by junior deeds of trust mortgages or other lienholders;

(iv) The remainder, if any, to the person legally entitled thereto.

16. Duties and Obligations of Trustee. (a) The duties and obligations of Trustee shall be determined solely by the express provisions of this Deed of Trust and

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Trustee shall not be liable except for the performance of such duties and obligations as are specifically set forth herein, and no implied covenants or obligations shall be imposed upon Trustee; (b) No provision of this Deed of Trust shall require Trustee to expend or risk his own funds, or otherwise incur any financial obligation in the performance of any of its duties hereunder, or in the exercise of any of its right or powers, if it shall have grounds for believing that the repayment of such funds or adequate indemnity against such risk or liability is not reasonably assured to it; (c) Trustee may consult with counsel of his own choosing and the advice of such counsel shall be full and complete authorization and protection in the respect of any action taken or suffered by it hereunder in good faith and reliance thereon; (d) Trustee shall not be liable for any action taken by him in good faith and reasonably believed by him to be authorized or within the discretion or rights of powers conferred upon it by this Deed of Trust.

17. Additional Security Instruments. Trustor, at its expense, will execute and deliver to the Trustee, promptly upon demand, such security instruments as may be required by Trustee, in form and substance satisfactory to Trustee, covering any of the Property conveyed by this Deed of Trust, which security instruments shall be additional security for Trustor's faithful performance of all of the terms, covenants and conditions of this Deed of Trust, the promissory notes secured hereby, and any other security instruments executed in connection with this transaction. Such instruments shall be recorded or filed, and re-recorded and refiled, at Trustor's expense.

18. Due on Sale. If the Trustor shall sell, convey, transfer, or dispose of or further encumber the real property described in this Deed of Trust securing the debt evidenced by the promissory note, or any part of such property, or any interest therein, or agree to do so without the written consent of the Beneficiary being first obtained, the Beneficiary shall have the right, at its option, to declare the entire balance of the unpaid principal and accrued interest to be immediately due and payable and require prompt payment by Trustor. Failure to exercise such option shall not constitute a waiver of the right of the right to exercise it in the event of a subsequent default.

19. Miscellaneous.

(a) In the event any one or more of the provisions contained in this Deed of Trust, or the promissory note or any other security instrument given in connection with this transaction shall for any reason be held to be invalid, illegal or unenforceable in any respect, such invalidity, illegality, or uneforceability shall, at the option of Beneficiary, not affect any other provision of this Deed of Trust, but this Deed of Trust shall be construed as if such invalid, illegal, or unenforceable provision had never been contained herein or therein.

(b) This Deed of Trust shall be construed according to the laws of the State of Nebraska.

(c) This Deed of Trust shall inure to and bind the heirs, legatees, devisees, administrators, executors, successors and assigns of the parties hereof.

(d) Trustor shall pay all taxes levied upon this Deed of Trust or the debt secured hereby, together with any other taxes or assessments which may be levied against the Trustee or Beneficiary or the legal holder of said promissory note on account of the indebtedness evidenced thereby.

(e) Whenever used herein, the singular number shall include the plural, the plural, the singular, the use of any gender shall be applicable to all genders, and the term "Beneficiary" shall include any payee of the indebtedness hereby secured or any transfer thereof, whether by operation of law or otherwise.

20. Successor Trustee. Beneficiary may from time to time substitute a successor or successors to any Trustee named herein or acting hereunder to execute this Deed of Trust. Upon such appointment and without conveyance to the successor Trustee, the latter shall be vested with all title, powers, and duties conferred upon any Trustee herein named or acting hereunder. Each such appointment and substitution shall be made by written instrument by Beneficiary, containing reference to this Deed of Trust and its place of record, which when recorded in the office of the Register of Deeds of the county or counties in which said property is situated shall be conclusive proof of proper appointment of the successor Trustee. The foregoing power of substitution and the procedure therefore shall not be exclusive of the power and procedure provided for by law for the substitution of a Trustee or Trustees in the place of the Trustee.

21. Forbearance by Beneficiary or Trustee Not a Waiver. Any forebearance by Beneficiary or Trustee in exercising any right or remedy hereunder, or otherwise afforded by applicable law, shall not be a waiver of or preclude the exercise of any right or remedy hereunder. Likewise, the waiver by Beneficiary or Trustee of any default of Trustor under this Deed of Trust shall not be deemed to be a waiver of any other or similar defaults subsequently occurring.

22. Trustor Not Released. Extension of the time for payment or modification or amortization of the sums secured by this Deed of Trust granted by Beneficiary to any successor in interest of Trustor shall not operate to release, in any manner, the liability of the original Trustor or Trustor's successor in interest. Beneficiary shall not be required to commence proceedings against such successor or refuse to extend time for payment or otherwise modify amortization of the sums secured by this Deed of Trust by reason of any demand made by the original Trustor and Trustor's successors in interest.

23. Default. If there shall be a default under this Deed of Trust or under any prior mortgage, the Beneficiary may cure such default, and the amounts advanced by, and other costs and expenses of the Beneficiary in curing such default, with interest at the default rate contained in the Note secured hereby from the time of the advances or payments shall be added to the indebtedness secured by this Deed of Trust and may be collected hereunder at any time after the time of such advances or payments and shall be deemed to be secured hereby.

24. Option to Foreclosure. Upon the occurrence of any default hereunder, Beneficiary shall have the option to foreclose this Deed of Trust in the manner provided by law for the foreclosure of mortgages on real property.

25. Trustor's Rights, Absent Default. Until any default in the payment of indebtedness hereby secured or until the breach of any covenant herein contained, the Trustor, its successors and assigns, shall possess and enjoy the property, and receive the rents and profits therefrom. Upon payment of all sums secured by this Deed of Trust, Beneficiary shall request Trustee to reconvey the property and shall surrender this Deed of Trust and all notes evidencing indebtedness secured by this Deed of Trust to Trustee. Trustee shall reconvey the property without warranty and without charge to the persons legally entitled thereto. The Grantee in any reconveyance may be described as "the person or persons entitled thereto", and the recitals therein of any matters or facts shall be conclusive proof of the truthfulness thereof. Such person or persons shall pay all costs of recording, if any.

26. Request for Notice. The Trustor requests that a copy of any notice of default and of any notice of sale hereunder be mailed to Trustor at the address hereinbefore set forth.

27. Not Mortgage. Trustor agrees and acknowledges that prior to the execution of this Deed of Trust, Trustor did acknowledge in writing and hereby confirms again said acknowledgment that (i) the Deed of Trust executed herein is not a mortgage but a deed of trust and (ii) that the power of sale provided for in this Deed of Trust provides substantially different rights and obligations to the Trustor than a mortgage in the event of a default or breach of obligation.

IN WITNESS WHEREOF, the Trustor has executed this Deed of Trust the day and year first above written.

Randall R. Bojanski

Randall R. Bojanski

Rhonda Bojanski

Rhonda Bojanski

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Exhibit W

STATE OF NEBRASKA)
) ss.
COUNTY OF DOUGLAS)

Before me, a Notary Public, qualified for said County, personally came Randall R. Bojanski and Rhonda Bojanski, husband and wife, known to me to be the identical person(s) who signed the foregoing instrument and acknowledged the execution thereof to be his, her, or their voluntary act and deed and if executed on behalf of a corporation, that the execution thereof was the signer's voluntary act and deed as such officer and the voluntary act and deed of said corporation and that the seal affixed thereto is its corporate seal and was thereto affixed by the authority of its Board of Directors.

WITNESS my hand and Notarial Seal this 9th day of June, 2008.

GENERAL NOTARY-State of Nebraska
BARB MONTGOMERY
My Comm. Exp. May 2, 2011

Barb Montgomery
Notary Public

My Commission Expires: 5/2/11

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TRUST DEED NOTE

$208,753.64

July 1, 2007
Omaha, Nebraska

FOR VALUE RECEIVED, the undersigned, **RANDALL R. BOJANSKI** and **RHONDA BOJANSKI**, husband and wife, jointly and severally, promise to pay to the order of **ROY R. LILLEDAHL** and **SHARON D. LILLEDAHL,** husband and wife, jointly and severally, at 8602 South 42nd Street, Omaha, Nebraska 68147 or at such other place as the holder hereof may, from time to time designate in writing, the principal sum of Two Hundred Eight Thousand Seven Hundred Fifty-Three and 64/100 Dollars ($208,753.64) in lawful money of the United States of America, together with interest from the date hereof at the rate of seven and one-half percent (7.50%) per annum, payable as follows:

> The entire principal balance of Two Hundred Eight Thousand Seven Hundred Fifty-Three and 64/100 Dollars ($208,753.64), together with accrued interest, shall be due and payable pursuant to the amortization schedule attached.

In the event of a failure to pay any principal or interest when due, interest will thereafter accrue interest at the rate of fourteen percent (14%) on the entire unpaid balance of this Note from the time of the default in payment thereof until paid.

The privilege is hereby given to the maker without premium or penalty to make at anytime any payments in reduction of the unpaid balance of this Note. Any prepayment(s) shall be applied first against interest due on the total unpaid principal balance and the balance against the principal.

At the option of the holder hereof, this Note shall become immediately due and payable upon the occurrence, at any time, of any one or more of the following events of default:

(1) If default be made in the payment of any sum due hereunder, or in the performance of any of the terms, covenants or conditions of the Trust Deed securing the indebtedness evidenced hereby; or

(2) If makers or any other party liable hereon should, without the prior written consent of the holder hereof, make a conveyance, sale, transfer or change of ownership of the Trust Property; or

(3) If any party liable hereon, whether as maker, endorser, guarantor, surety or otherwise, shall make an assignment for the benefit of creditors, or if a receiver of any

Exhibit W

such party's property shall be appointed; or if a petition in bankruptcy or other similar proceedings under law for the relief of debtors shall be filed by or against any such party.

Time shall be deemed of the essence in each and every respect hereunder. In the event of a default hereunder, there shall be a notice of such default with ten (10) days given to cure such default.

The failure of the holder to exercise any option, or any other right to which the holder shall be entitled, shall not constitute a waiver of the right to exercise said option, or any other right, in the event of any subsequent default.

If, in the opinion of the holder, it becomes necessary to employ counsel to collect or enforce this Note, or to protect the security for the same, the undersigned agrees to pay, to the extent permitted by law, all costs, charges, disbursements and reasonable attorney fees incurred by the holder hereof in collecting or enforcing this Note on in protecting such security.

This Note is given for an actual loan in the amount of Two Hundred Three Thousand Seven Hundred Fifty-Three and 64/100 Dollars ($208,753.64) and is secured by a Trust Deed of even date herewith which is a lien upon the real estate therein described situated in Omaha, Douglas County, Nebraska and this Note is to be construed according to the laws of the State of Nebraska.

The undersigned, and all guarantors, sureties and all person liable hereon, or liable for the payment of this Note, waive presentment for payment, demand, protest, protest of non-payment, and consent to any and all renewals, extensions and modifications which might be by the holder hereof made as to the time of payment of this Note, from time to time, and further agree that the security for this Note, or any portion thereof, may, from time to time, be modified or released, in whole or in part, without affecting the liability of any party liable hereon or for the payment of this Note.

Executed this 1st day of July, 2007.

Randall R. Bojanski

Randall R. Bojanski

Rhonda Bojanski

Rhonda Bojanski

Please note, this document was not dated or notarized and appears to have been created on June 9, 2008.

2

Amortization Calculator

NEW INFO: In preparation for the calculator's impending change of address, I've been making a few minor updates to the program. You probably won't notice anything different: the latest version just handles input errors a little better. I'll announce the new web address soon, so continue to watch this space. --Bret

You may want to find out more about this calculator, or read the Frequently Asked Questions (FAQ). This calculator was written by Bret Whissel.

Almost any data field on this form may be calculated. Enter the appropriate data in each slot, leaving blank (or zero) the value that you wish to calculate, and then activate "Calculate" to update the page.

Calculate

☐ Show Amortization Schedule

Principal:	208753.64	Payments per Year:	12
Annual Interest Rate:	7.5000	Number of Regular Payments:	36
Balloon Payment:	161964.36	Payment Amount:	2492.72

Principal borrowed: $208753.64
Annual Payments: 12 **Total Payments:** 37
Annual interest rate: 7.50% **Periodic interest rate:** 0.6250%
Regular Payment amount: $2492.72 **Final Balloon Payment:** $161964.36

The following results are estimates which do not account for values being rounded to the nearest cent. See the amortization schedule for more accurate values.
Total Repaid: $251702.28
Total Interest Paid: $42948.64
Interest as percentage of Principal: 20.574%

Pmt	Principal	Interest	Cum Prin	Cum Int	Prin Bal
1	1188.01	1304.71	1188.01	1304.71	207565.63
2	1195.43	1297.29	2383.44	2602.00	206370.20
3	1202.91	1289.81	3586.35	3891.81	205167.29
4	1210.42	1282.30	4796.77	5174.11	203956.87
5	1217.99	1274.73	6014.76	6448.84	202738.88
6	1225.60	1267.12	7240.36	7715.96	201513.28
7	1233.26	1259.46	8473.62	8975.42	200280.02
8	1240.97	1251.75	9714.59	10227.17	199039.05

9	1248.73	1243.99	10963.32	11471.16	197790.32
10	1256.53	1236.19	12219.85	12707.35	196533.79
11	1264.38	1228.34	13484.23	13935.69	195269.41
12	1272.29	1220.43	14756.52	15156.12	193997.12
13	1280.24	1212.48	16036.76	16368.60	192716.88
14	1288.24	1204.48	17325.00	17573.08	191428.64
15	1296.29	1196.43	18621.29	18769.51	190132.35
16	1304.39	1188.33	19925.68	19957.84	188827.96
17	1312.55	1180.17	21238.23	21138.01	187515.41
18	1320.75	1171.97	22558.98	22309.98	186194.66
19	1329.00	1163.72	23887.98	23473.70	184865.66
20	1337.31	1155.41	25225.29	24629.11	183528.35
21	1345.67	1147.05	26570.96	25776.16	182182.68
22	1354.08	1138.64	27925.04	26914.80	180828.60
23	1362.54	1130.18	29287.58	28044.98	179466.06
24	1371.06	1121.66	30658.64	29166.64	178095.00
25	1379.63	1113.09	32038.27	30279.73	176715.37
26	1388.25	1104.47	33426.52	31384.20	175327.12
27	1396.93	1095.79	34823.45	32479.99	173930.19
28	1405.66	1087.06	36229.11	33567.05	172524.53
29	1414.44	1078.28	37643.55	34645.33	171110.09
30	1423.28	1069.44	39066.83	35714.77	169686.81
31	1432.18	1060.54	40499.01	36775.31	168254.63
32	1441.13	1051.59	41940.14	37826.90	166813.50
33	1450.14	1042.58	43390.28	38869.48	165363.36
34	1459.20	1033.52	44849.48	39903.00	163904.16
35	1468.32	1024.40	46317.80	40927.40	162435.84
36	1477.50	1015.22	47795.30	41942.62	160958.34
37	*160958.34	1005.99	208753.64	42948.61	0.00

*The final payment has been adjusted to account for payments having been rounded to the nearest cent.

Exhibit X

AUTISM CENTER OF NEBRASKA

MILEAGE REIMBURSEMENT REQUEST

NAME: Rhonda Bopanski

MONTH: July, Aug Sept + Oct 2007

	DAY	BUSINESS PURPOSE	ODOMETER Beginning	ODOMETER End	MILES TRAVELED	Total ~~COMMENTS~~
vehicle	1	July Business	134,869	135,620	<224> personal	527
Vehicle 2	2	" " "	29,874	30,758	<191> personal	693
	3					
	4	Aug Business	30,758	31,944	<261> personal	925
	5					
	6	Sept Business	31,944	33,610	<305> personal	1356.00
	7					
	8	Oct Business	33,610	34,115	<198> personal	307.
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	21					
	22					
	23					
	24					
	25					
	26					
	27					
	28					
	29					
	30					
	31					
				TOTAL MILES	3,808.0	

Rhonda Bopanski 11/15/07

Exhibit X

AUTISM CENTER OF NEBRASKA

MILEAGE REIMBURSEMENT REQUEST

NAME: Rhonda Bojanoski

Jan - June ~~MONTH~~ _____ 2007

DAY	BUSINESS PURPOSE	ODOMETER Beginning	ODOMETER End	MILES TRAVELED	COMMENTS
1	Meetings Jan. etc..	126,498	1,27,927	1,429.2	<294> personal.
2					
3	February - Business Travel	127,927	129,514	1,587	<312> personal
4					
5	March - Business Travel	129,514	130,901	1387.	<281> personal
6					
7	April - Business Travel	130,901	132,060	1,159	<198> personal
8					
9	May - Business Travel	132,060	133,382	1,322	<248> personal
10					
11	June - Business Travel	133,382	134,869	1487	<196> personal
12					
				8371	<1529>
15					
16				6842	x .44 =
17					3010.48
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
	Rhonda Bojanoski	TOTAL MILES			

This mileage reimbursement request was provided to the APA on May 27, 2008, after several requests had been made. We could not determine the date of origin of this document.

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AUTISM CENTER OF NEBRASKA

Bi-Weekly Timesheet
(July 30, 2007 – August 12, 2007)

Name: Employee 1

Day	Date	Consumer	Time In	Time Out	Total Hours	Verified
Monday	July 30 2007					
Shift #2						
Tuesday	July 31 2007	Family 1	2:30	8:30 ✓	6	
Shift #2						
Wednesday	Aug 01 2007					
Shift #2						
Thursday	Aug 02 2007					
Shift #2						
Friday	Aug 03 2007	Resi-dence 3	6:00	9:00 ✓	3	
Shift #2						
Saturday	Aug 04 2007					
Shift #2						
Sunday	Aug 05 2007	Resi-dence 3	5:00	9:00 ✓	4	
Shift #2						
Monday	Aug 06 2007	Family 1	2:30	8:00 ✓	5.50	
Shift #2						
Tuesday	Aug 07 2007	Family 1	2:30	8:00 ✓	5.50	
Shift #2						
Wednesday	Aug 08 2007					
Shift #2						
Thursday	Aug 09 2007	Resi-dence 3	7:30	10:30 ✓	3	
Shift #2						
Friday	Aug 10 2007	Resi-dence 3	5:30	8:30 ✓	3	
Shift #2						
Saturday	Aug 11 2007					
Shift #2						
Sunday	Aug 12 2007	Resi-dence 3	4:00	9:00 ✓	5	
Shift #2						
Total					34 hrs	

Signature: Signature of Employee 1

FAXED

wk 1 13
wk 2 21
total 34

To protect the confidentiality of the clients and employees, the APA covered the original names with a text box.

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AUTISM CENTER OF NEBRASKA

Bi-Weekly Timesheet
(July 30, 2007 – August 12, 2007)

Name: Employee 1

Day	Date	Consumer	Time In	Time Out	Total Hours	Verified
Monday	July 30 2007					
Shift #2						
Tuesday	July 31 2007	Family 1	2:30	8:30	10	
Shift #2						
Wednesday	Aug 01 2007					
Shift #2						
Thursday	Aug 02 2007					
Shift #2						
Friday	Aug 03 2007	Family 1*	6:00	9:00	3	
Shift #2						
Saturday	Aug 04 2007					
Shift #2						
Sunday	Aug 05 2007	Family 1*	5:00	9:00	4	
Shift #2						
Monday	Aug 06 2007	Family 1	2:30	8:00	5.50	
Shift #2						
Tuesday	Aug 07 2007	Family 1	2:30	8:00	5.50	
Shift #2						
Wednesday	Aug 08 2007					
Shift #2						
Thursday	Aug 09 2007	Family 1*	7:30	10:30	3	
Shift #2						
Friday	Aug 10 2007	Family 1*	5:30	8:30	3	
Shift #2						
Saturday	Aug 11 2007					
Shift #2						
Sunday	Aug 12 2007	Family 1*	4:00	9:00	5	
Shift #2						
Total					34 hrs	

Signature: Signature of Employee 1

wk 1 13
wk 2 21
total 34

* These entries were altered. White out was used to cover the original entry of Residence 3, and Family 1 was written over the top.

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AUTISM CENTER OF NEBRASKA

Bi-Weekly Timesheet
(August 13, 2007 – August 26, 2007)

Name: Employee 2

Day	Date	Consumer	Time In	Time Out	Total Hours	Verified
Monday	Aug 13 2007					
Shift #2						
Tuesday	Aug 14 2007					
Shift #2						
Wednesday	Aug 15 2007					
Shift #2						
Thursday	Aug 16 2007	Family 1	3pm	10pm	7hrs	
Shift #2						
Friday	Aug 17 2007					
Shift #2						
Saturday	Aug 18 2007					
Shift #2						
Sunday	Aug 19 2007					
Shift #2						
Monday	Aug 20 2007					
Shift #2						
Tuesday	Aug 21 2007					
Shift #2						
Wednesday	Aug 22 2007					
Shift #2						
Thursday	Aug 23 2007	Client 13	3pm	10 pm	7hrs	
Shift #2						
Friday	Aug 24 2007					
Shift #2						
Saturday	Aug 25 2007	Client 13	2pm	12:30 am	10.5 hrs	
Shift #2						
Sunday	Aug 26 2007	Client 13	6 ~~[illegible]~~	7pm	14 hrs	
Shift #2						
Total					38 hrs	

Signature: Signature of Employee 2

OK RKB

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AUTISM CENTER OF NEBRASKA

Bi-Weekly Timesheet
(August 13, 2007 – August 26, 2007)

Name: Employee 2

Day	Date	Consumer	Time In	Time Out	Total Hours	Verified
Monday	Aug 13 2007					
Shift #2						
Tuesday	Aug 14 2007					
Shift #2						
Wednesday	Aug 15 2007					
Shift #2						
Thursday	Aug 16 2007	Family 1	3pm	10pm	7hrs	
Shift #2						
Friday	Aug 17 2007					
Shift #2						
Saturday	Aug 18 2007					
Shift #2						
Sunday	Aug 19 2007					
Shift #2						
Monday	Aug 20 2007					
Shift #2						
Tuesday	Aug 21 2007					
Shift #2						
Wednesday	Aug 22 2007					
Shift #2						
Thursday	Aug 23 2007	Family 1*	3pm	10 pm	7hrs	
Shift #2						
Friday	Aug 24 2007					
Shift #2						
Saturday	Aug 25 2007	Family 1*	2pm	12:30 am	10.5 hrs	
Shift #2						
Sunday	Aug 26 2007	Family 1*	[illegible]	7pm	14 hrs	
Shift #2						
Total					38 hrs	

Signature: Signature of Employee 2

OK RKB

* These entries were altered. White out was used to cover the original entry of Client 13, and Family 1 was written over the top.

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AUTISM CENTER OF NEBRASKA

Bi-Weekly Timesheet
(July 30, 2007 – August 12, 2007)

Name Employee 3

Day	Date	Consumer	Time In	Time Out	Total Hours	Verified
Monday	July 30 2007					
Shift #2						
Tuesday	July 31 2007	Family 1	12:45	7:45 ✓	7	
Shift #2						
Wednesday	Aug 01 2007					
Shift #2						
Thursday	Aug 02 2007		8:15	12:15 ✓	4	
Shift #2			1:00	4:00 ✓	3	
Friday	Aug 03 2007					
Shift #2						
Saturday	Aug 04 2007					
Shift #2						
Sunday	Aug 05 2007					
Shift #2						
Monday	Aug 06 2007					
Shift #2						
Tuesday	Aug 07 2007					
Shift #2						
Wednesday	Aug 08 2007		5:00	9:00 ✓	4	
Shift #2						
Thursday	Aug 09 2007		11:15	2:15 ✓	3	
Shift #2						
Friday	Aug 10 2007		9a	10a ✓	1	
Shift #2						
Saturday	Aug 11 2007					
Shift #2						
Sunday	Aug 12 2007		2:30	7:30 ✓	5	
Shift #2						
Total					27	

Signature: Signature of Employee 3* _____

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To protect the confidentiality of the clients and employees, the APA covered the original names with a text box.

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Bi-Weekly Timesheet
(July 30, 2007 – August 12, 2007)

Name Employee 3

Day	Date	Consumer	Time In	Time Out	Total Hours	Verified
Monday	July 30 2007					
Shift #2						
Tuesday	July 31 2007	Family 1	12:45	4:15	3.5	
Shift #2						
Wednesday	Aug 01 2007					
Shift #2						
Thursday	Aug 02 2007	Family 1	10:15	12:15	2	
Shift #2		Family 1	1:00	2:30	1.5	
Friday	Aug 03 2007					
Shift #2						
Saturday	Aug 04 2007					
Shift #2						
Sunday	Aug 05 2007					
Shift #2						
Monday	Aug 06 2007					
Shift #2						
Tuesday	Aug 07 2007					
Shift #2						
Wednesday	Aug 08 2007	Family 1	7:00	9:00	2	
Shift #2						
Thursday	Aug 09 2007	Family 1	11:15	12:45	1.5	
Shift #2						
Friday	Aug 10 2007	Family 1	9:30	10:00	.5	
Shift #2						
Saturday	Aug 11 2007					
Shift #2						
Sunday	Aug 12 2007	Family 1	2:30	5:00	2.5	
Shift #2						
Total					13.5	

Signature: Signature of Employee 3* _____

OK RKB

* Employee 3 confirmed to the APA in writing this timesheet contained her actual signature.

To protect the confidentiality of the clients and employees, the APA covered the original names with a text box.

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AUTISM CENTER OF NEBRASKA

Bi-Weekly Timesheet
(August 13, 2007 – August 26, 2007)

Name: Employee 3

Day	Date	Consumer	Time In	Time Out	Total Hours	Verified
Monday	Aug 13 2007	Family 1	8:00	12:30 PM ✓	4.5	
Shift #2			1:30	5:00 ✓	3.5	
Tuesday	Aug 14 2007					
Shift #2						
Wednesday	Aug 15 2007		2:00	5:00 ✓	3	
Shift #2						
Thursday	Aug 16 2007					
Shift #2						
Friday	Aug 17 2007		6:00	10:00 ✓	4	
Shift #2						
Saturday	Aug 18 2007					
Shift #2						
Sunday	Aug 19 2007		3:00	5:00 ✓	2	
Shift #2						
Monday	Aug 20 2007		12:00	5:30 ✓	5.5	
Shift #2						
Tuesday	Aug 21 2007		12:00	3:30 ✓	3.5	
Shift #2						
Wednesday	Aug 22 2007		1:00	6:00 ✓	5	
Shift #2						
Thursday	Aug 23 2007		12:00	3:00 ✓	5	
Shift #2						
Friday	Aug 24 2007		12:00	5:30 ✓	5.5	
Shift #2						
Saturday	Aug 25 2007					
Shift #2						
Sunday	Aug 26 2007		6:00	9:00 ✓	3	
Shift #2						
Total		✓			44.5	

Signature: Signature of Employee 3*

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Bi-Weekly Timesheet
(August 13, 2007 – August 26, 2007)

Name: Employee 3

Day	Date	Consumer	Time In	Time Out	Total Hours	Verified
Monday	Aug 13 2007		8:45	11:00	2.25	
Shift #2			12:15	2:00	1.75	
Tuesday	Aug 14 2007					
Shift #2						
Wednesday	Aug 15 2007		2:00	3:30	1.5	
Shift #2						
Thursday	Aug 16 2007					
Shift #2						
Friday	Aug 17 2007		7:30	9:30	2	
Shift #2						
Saturday	Aug 18 2007					
Shift #2						
Sunday	Aug 19 2007		3:00	4:00	1	
Shift #2						
Monday	Aug 20 2007		1:15	4:00	2.75	
Shift #2						
Tuesday	Aug 21 2007		12:15	2:00	1.75	
Shift #2						
Wednesday	Aug 22 2007		1:00	3:30	2.5	
Shift #2						
Thursday	Aug 23 2007		10:00	12:30	2.5	
Shift #2						
Friday	Aug 24 2007		2:00	4:45	2.75	
Shift #2						
Saturday	Aug 25 2007					
Shift #2						
Sunday	Aug 26 2007		7:30	9:00	1.5	
Shift #2						
Total					22.25	

Signature: Signature of Employee 3

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AUTISM CENTER OF NEBRASKA

Bi-Weekly Timesheet
(August 27, 2007 – September 09, 2007)

Name: Employee 3

Day	Date	Consumer	Time In	Time Out	Total Hours	Verified
Monday	Aug 27 2007	Family 1	8:00	12:00 ✓	4	
Shift #2						
Tuesday	Aug 28 2007					
Shift #2						
Wednesday	Aug 29 2007		12:00	7:00 ✓	7	
Shift #2						
Thursday	Aug 30 2007		7:00	8:00 ✓	1	
Shift #2						
Friday	Aug 31 2007		8:00	12:00 ✓	4	
Shift #2						
Saturday	Sept 01 2007					
Shift #2						
Sunday	Sept 02 2007					
Shift #2						
Monday	Sept 03 2007		12:00	7:00 ✓	7	
Shift #2						
Tuesday	Sept 04 2007		8:15	4:15 ✓	8	
Shift #2			6:00	8:30 ✓	2.5	
Wednesday	Sept 05 2007					
Shift #2						
Thursday	Sept 06 2007		8:15	1:15 ✓	5	
Shift #2			2:15	1:15 ✓	11	
Friday	Sept 07 2007					
Shift #2						
Saturday	Sept 08 2007		4:30	8:30 ✓	4	
Shift #2						
Sunday	Sept 09 2007					
Shift #2						
Total					53.5	

Signature: Signature of Employee 3* _____

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AUTISM CENTER OF NEBRASKA

Bi-Weekly Timesheet
(August 27, 2007 – September 09, 2007)

Nam Employee 3

Day	Date	Consumer	Time In	Time Out	Total Hours	Verified
Monday	Aug 27 2007		9:00	11:00	2.0	
Shift #2						
Tuesday	Aug 28 2007					
Shift #2						
Wednesday	Aug 29 2007		12:45	4:15	3.5	
Shift #2						
Thursday	Aug 30 2007		7:30	8:00	.5	
Shift #2						
Friday	Aug 31 2007		10:00	12:00	2.0	
Shift #2						
Saturday	Sept 01 2007					
Shift #2						
Sunday	Sept 02 2007					
Shift #2						
Monday	Sept 03 2007		12:00	3:30	3.5	
Shift #2						
Tuesday	Sept 04 2007		8:15	12:15	4.0	
Shift #2			2:30	3:45	1.25	
Wednesday	Sept 05 2007					
Shift #2						
Thursday	Sept 06 2007		9:15	11:45	2.5	
Shift #2			1:00	6:30	5.5	
Friday	Sept 07 2007					
Shift #2						
Saturday	Sept 08 2007		6:30	8:30	2.0	
Shift #2						
Sunday	Sept 09 2007					
Shift #2						
Total					26.75	

Signature: Signature of Employee 3

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AUTISM CENTER OF NEBRASKA

Bi-Weekly Timesheet
(September 10, 2007 – September 23, 2007)

Name: Employee 3

Day	Date	Consumer	Time In	Time Out	Total Hours	Verified
Monday	Sept 10 2007	Family 1	9:00	2:00 ✓	5	
Shift #2						
Tuesday	Sept 11 2007		7:30	8:30 ✓	1	
Shift #2						
Wednesday	Sept 12 2007		4:00	8:00 ✓	4	
Shift #2						
Thursday	Sept 13 2007		8:00	1:30 ✓	5.5	
Shift #2			3:30	7:30 ✓	4	
Friday	Sept 14 2007		10:00	3:00 ✓	5	
Shift #2						
Saturday	Sept 15 2007					
Shift #2						
Sunday	Sept 16 2007		6:00	8:00 ✓	2	
Shift #2						
Monday	Sept 17 2007		7:00	9:00 ✓	3	
Shift #2						
Tuesday	Sept 18 2007		9:00	2:00 ✓	5	
Shift #2						
Wednesday	Sept 19 2007		9:00	6:00 ✓	9	
Shift #2						
Thursday	Sept 20 2007		9:30	12:30 ✓	3	
Shift #2						
Friday	Sept 21 2007		5:00	10:00 ✓	5	
Shift #2						
Saturday	Sept 22 2007		3:30	9:00 ✓	5.5	
Shift #2						
Sunday	Sept 23 2007					
Shift #2						
Total					57	

Signature: Signature of Employee 3* _____

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AUTISM CENTER OF NEBRASKA

Bi-Weekly Timesheet
(September 10, 2007 – September 23, 2007)

Name: Employee 3

Day	Date	Consumer	Time In	Time Out	Total Hours	Verified
Monday	Sept 10 2007		9:00	11:30	2.5	
Shift #2						
Tuesday	Sept 11 2007		7:30	8:00	.5	
Shift #2						
Wednesday	Sept 12 2007		6:00	8:00	2.0	
Shift #2						
Thursday	Sept 13 2007		9:30	12:15	2.75	
Shift #2			3:30	5:30	2.0	
Friday	Sept 14 2007		10:00	12:30	2.5	
Shift #2						
Saturday	Sept 15 2007					
Shift #2						
Sunday	Sept 16 2007		6:00	7:00	1.0	
Shift #2						
Monday	Sept 17 2007		7:00	8:30	1.5	
Shift #2						
Tuesday	Sept 18 2007		9:00	11:30	2.5	
Shift #2						
Wednesday	Sept 19 2007		9:00	1:30	4.5	
Shift #2						
Thursday	Sept 20 2007		9:30	11:00	1.5	
Shift #2						
Friday	Sept 21 2007		7:30	10:00	2.5	
Shift #2						
Saturday	Sept 22 2007		6:00	8:45	2.75	
Shift #2						
Sunday	Sept 23 2007					
Shift #2						
Total					28.5	

Signature: Signature of Employee 3 _____

Signature of Supervisor

To protect the confidentiality of the clients and employees, the APA covered the original names with a text box.

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AUTISM CENTER OF NEBRASKA

Bi-Weekly Timesheet
(September 24, 2007 – October 07, 2007)

Name: Employee 3

Day	Date	Consumer	Time In	Time Out	Total Hours	Verified
Monday	Sept 24 2007	Family 1	3:00	5:30 ✓	2.5	
Shift #2						
Tuesday	Sept 25 2007		8:00	1:00 ✓	5	
Shift #2						
Wednesday	Sept 26 2007		8:00	11:00 ✓	3	
Shift #2			12:00	9:00 ✓	9	
Thursday	Sept 27 2007		10:00	12:30 ✓	2.5	
Shift #2			1:00	10:00 ✓	5	
Friday	Sept 28 2007		6:00	11:00 ✓	5	
Shift #2			12:00	5:00 ✓	5	
Saturday	Sept 29 2007					
Shift #2						
Sunday	Sept 30 2007					
Shift #2						
Monday	Oct 01 2007		7:00	9:30 ✓	2.5	
Shift #2			4:15	6:45 ✓	2.5	
Tuesday	Oct 02 2007		9:00	1:00 ✓	4	
Shift #2						
Wednesday	Oct 03 2007					
Shift #2						
Thursday	Oct 04 2007		1:00	10:00 ✓	9	
Shift #2						
Friday	Oct 05 2007		2:30	9:30 ✓	7	
Shift #2						
Saturday	Oct 06 2007					
Shift #2						
Sunday	Oct 07 2007					
Shift #2						
Total						

Signature: Signature of Employee 3*

* This signature is not the same as the signature on page 2. The timesheet was falsified. The actual timesheet signed by Employee 3 is on page 2.

To protect the confidentiality of the clients and employees, the APA covered the original names with a text box.

Copy supplied to DHHS

AUTISM CENTER OF NEBRASKA

Bi-Weekly Timesheet
(September 24, 2007 – October 07, 2007)

Name Employee 3

Day	Date	Consumer	Time In	Time Out	Total Hours	Verified
Monday	Sept 24 2007	Family 1	4:30	5:45	1.25	
Shift #2						
Tuesday	Sept 25 2007		8:00	10:30	2.5	
Shift #2						
Wednesday	Sept 26 2007		8:45	10:15	1.5	
Shift #2			11:00	3:30	4.5	
Thursday	Sept 27 2007		10:00	11:15	1.25	
Shift #2			12:00	2:30	2.5	
Friday	Sept 28 2007		6:00	8:30	2.5	
Shift #2			10:00	12:30	2.5	
Saturday	Sept 29 2007					
Shift #2						
Sunday	Sept 30 2007					
Shift #2						
Monday	Oct 01 2007		7:00	8:15	1.25	
Shift #2			4:15	5:30	1.25	
Tuesday	Oct 02 2007		9:00	11:00	2	
Shift #2						
Wednesday	Oct 03 2007					
Shift #2						
Thursday	Oct 04 2007		2:00	6:30	4.5	
Shift #2						
Friday	Oct 05 2007		6:00	9:30	3.5	
Shift #2						
Saturday	Oct 06 2007					
Shift #2						
Sunday	Oct 07 2007					
Shift #2						
Total					31	

Signature: Signature of Employee 3

Signature of Supervisor

To protect the confidentiality of the clients and employees, the APA covered the original names with a text box.

Exhibit Z

205 NAC 3

TITLE 205
CHAPTER 3

REGULATIONS PERTAINING TO THE ADMINISTRATION OF SERVICES FOR PERSONS WITH DEVELOPMENTAL DISABILITIES

001 BUDGET SUBMISSION. The provider shall prepare and submit an annual budget to the Department for the fiscal year beginning the following July 1.

001.01 The budget must be prepared according to guidelines issued by the Department. The budget shall include expenditures by source of funds for the most recently completed fiscal year, from July 1 through June 30; planned expenditures by source of funds for the current or operating fiscal year; and requested funding levels by source of funds for the subsequent or the request year.

001.02 No waiver of 205 NAC 3-001 or its parts shall be granted.

002 CONTRACTS. A provider acting as a contracting authority may enter into written contracts with other providers, acting as a subcontractor for developmental disabilities services, if the contractors hold the appropriate certification and/or licensure.

002.01 The contract must specify:

002.01A The services to be funded;

002.01B The rate of payment;

002.01C The regulations contained within 205 NAC 3, 4 and 5 which the subcontractor must meet and how the contracting authority will determine compliance with these regulations;

002.01D The method for verification of service delivery; and

002.01E Compliance with regulations governing purchase of equipment defined in 205 NAC 3-008.

002.02 The subcontractor must submit an annual financial audit to the contracting authority and to the Department.

003 DATA COLLECTION AND REPORTING. Each provider shall maintain and file data, statistics, schedules, reports and other information as the Division requires.

003.01 The data, statistics, schedules, reports and other information required by the Division will be submitted to the Division in a form, manner and according to timelines set by the Division.

003.02 Failure to comply may result in reduction or withholding of contract payments.

003.03 No waiver of 205 NAC 3-003 or its parts shall be granted.

004 INSPECTIONS. Each provider shall permit inspection of all fiscal, individual program plans and related records by representatives of the Department of Public Institutions as the Department deems necessary and shall allow access for on-site monitoring by Department/Division authorized personnel and shall provide copies of documents upon request.

004.01 No waiver of 205 NAC 3-004 or its parts shall be granted.

005 FISCAL ACCOUNTABILITY. Each provider shall have fiscal and budgetary financial systems that provide accounting for, and the expenditure of, funds administered by and disbursed from the Department.

005.01 Fiscal accountability shall be consistent with principles and standards set by the American Institute of Certified Public Accountants (AICPA).

005.02 Accounting for all funds must be in accordance with generally accepted accounting principles and must be applied consistently.

205 NAC 3

005.03 Itemization of all income and expenditures must be in sufficient detail to show the exact nature of income and expenditures.

005.04 Any generally accepted accounting system will be satisfactory if it provides for completion of an annual financial expenditures report and meets the following requirements:

005.04A Permits ready accountability of all sources of funding from the respective funding source;

005.04B Maintains payroll authorization to effect proper control of salaries and wages. These authorizations must be approved by an appropriate authority of the provider;

005.04C Maintains payroll vouchers for salaries and wages. If payroll voucher forms are not used, a statement shall be prepared at the end of each pay period showing the name of each employee, position number, gross amount of salary, and all deductions/ contributions such as retirement, Social Security tax, and insurance. This statement should be approved by the appropriate authority of the provider and used in place of a voucher;

005.04D Maintains an itemized record for personnel compensated in whole or in part with room and board;

005.04E Maintains adequate records supporting charges for benefits;

005.04F Maintains adequate records supporting all expenditures for technical assistance, operation of programs, leasing, renting, maintenance of facilities, and services but need not require records for a minimal amount of funds that may be disbursed as petty cash without receipts; and

005.04G Maintains accounting records in sufficient detail to allow for the calculation of the cost of services provided.

005.05 The accounting records must be maintained and disposed of by the provider in accordance with state statutes, Article 12, 'Records Management Act', §§ 84-1201 through 84-1227 and subsequent amendments thereto, or until audit by or on behalf of the Department. In all cases records must be retained until resolution of any audit questions.

005.06 No waiver of 205 NAC 3-005 or its parts shall be granted.

006 ANNUAL AUDIT. The provider shall contract with a certified public accountant licensed to practice in the State of Nebraska for an annual independent audit of its financial operations using generally accepted auditing techniques, consistent with principles and standards set by the AICPA.

006.01 The audit shall be submitted to the Division within ninety (90) days after the end of the fiscal year.

006.02 The audit report must include:

006.02A A review of receipts and disbursements;

006.02B A review of cash control procedures;

006.02C A review of a chart of accounts;

006.02D An audit of the provider's income statement, balance sheet, source and use of funds statement;

006.02E An accounting of lease agreements or mortgages; and

006.02F A review of the cash balance on hand at the beginning and at the end of the fiscal year.

006.03 The provider must prepare and submit a plan to the Division to address the audit recommendations.

006.04 A provider with a total annual operating budget of less than $75,000 may submit a detailed financial statement providing a review of receipts and disbursements, including a source and use of funds statement, and a statement of fund balances, in lieu of the independent detailed audit.

006.04A The Director shall specify the format of this statement.

205 NAC 3

006.04B An audit by the Department may be conducted to verify this statement.

006.05 Failure by the provider to comply with 205 NAC 3-006 (and its sub-parts) shall result in the Director of the Department of Public Institutions contracting for an independent audit of the provider's operations. The cost of the audit will be paid by the provider.

006.0 No waiver of 205 NAC 3-006 or its parts shall be granted.

007 ALLOWABLE COSTS. Use of state and/or federal funds administered by the Department are limited to the following:

007.01 The cost of providing approved Department services including employment of personnel, technical assistance, consultation, operation of programs, leasing, renting and maintaining facilities, and for the initiation and continuance of services.

007.02 The use of department administered funds for alteration or renovation costs within a completed structure are allowable under the following conditions:

007.02A Alteration or renovation is needed to accomplish the objectives of the provider and is approved by the Director;

007.02B The space involved will actually be occupied by the provider;

007.02C There is documentation by a suitably qualified individual that the building has a useable life consistent with provider purposes, is structurally suitable for conversion and complies with all applicable state and federal laws and regulations including Title II of the ADA; and

007.02D The alteration or renovation results from a successful bid made in accordance with a Division approved uniform bidding procedure previously adopted in writing by the provider.

007.02E There is, prior to any renovation and alteration of rented space, a lease on the space approved by the contracting authority.

008 UNALLOWABLE COSTS. Any costs not properly related to carrying out the purpose of the contract are unallowable. Costs which are determined to be unallowable and not eligible for payment by developmental disabilities funds administered by the Department include but are not limited to:

008.01 Costs for services occurring in a prior or subsequent fiscal year;

008.02 Contributions to a fund whose principal, interest, purpose and/or use is concealed from the Department without specific written prior approval by the Department;

008.03 Costs for personal gifts and any personal costs unrelated to the provision of approved services;

008.04 Costs for amusements, social activities, and related expenses of employees not directly related to the habilitation of persons receiving services;

008.05 Costs for luncheons or dinners held to award employees;

008.06 Transfer of funds to other organizations and/or providers except as authorized in writing by the Director of the Department of Public Institutions;

008.07 Costs for alcoholic beverages;

008.08 Costs resulting from violations of, or failure to comply with federal, state and local laws and regulations;

008.09 Costs relating to lobbying or attempts to influence/ promote legislative action by local, state or federal government entities.

008.10 Costs for lawsuits, legal, or court proceedings against the Department or State of Nebraska; and

205 NAC 3

008.11 Construction of buildings, alteration and renovation costs that constitute new construction. Such alterations and renovations include relocation of exterior walls, roofs and floors or completion of unfinished shell space to make it suitable for human occupancy.

008.12 No waiver of 205 NAC 3-009 or its sub-parts shall be granted.

009 PROPERTY RENTAL OR LEASE. The provider may enter into a new or renewed property rental, or lease agreement with a staff member, a staff member's immediate family (immediate family is defined as the spouse of an individual, a child residing in an individual's household or an individual claimed as a dependent for federal income tax purposes); a partnership, limited partnership, trust, or corporation in which the staff member serves in any capacity and/or has a pecuniary interest, when the rental or lease agreement results from a successful bid made in accordance with a uniform bidding procedure previously adopted in writing and approved by the contracting authority. The uniform bidding procedure used must be approved by the Division.

09.1 No waiver of 205 NAC 3-010 or any of its parts shall be granted.

010 EQUAL OPPORTUNITY. All Governing Boards and their contracting providers, regardless of the number of staff or amount of funds received from the Department, shall abide by all of the applicable federal, state and local laws and regulations as they relate to affirmative action and equal employment opportunity.

010.01 Discrimination which is prohibited by one or more of these laws or regulations include discrimination based on age, color, national origin, race, religion, marital status, disability, or sex.

010.02 The types of activities that are covered include but are not limited to: hiring, promotion, demotion, transfer, recruitment or recruitment advertising, layoff or termination, rates of pay or other forms of compensation, and selection for training.

010.03 All governing boards and their contracting providers shall develop policy statements concerning affirmative action, equal employment opportunity, sexual harassment, and chronic infectious diseases in compliance with all applicable federal, state and local laws and regulations.

010.04 The provider shall prepare an affirmative action plan or related policy statements if such is required by the Department.

010.05 The provider shall comply with all affirmative action compliance review procedures deemed necessary by the Department.

Source: Neb. Rev. Stat. § 83-1, 143.06
Neb. Rev. Stat. § 83-368
Neb. Rev. Stat. § 83-1202
Neb. Rev. Stat. § 83-1209
Neb. Rev. Stat. § 83-1211
Neb. Rev. Stat. § 83-1217
Neb. Rev. Stat. § 83-1218
Neb. Rev. Stat. § 83-1226

DHHS
aska Department of Health and Human Services

Division of Developmental Disabilities

State of Nebraska
Dave Heineman, Governor

May 15, 2008

Received
MAY 15 2008
NEBRASKA
STATE AUDITOR'S
OFFICE

Mr. Mike Foley
Nebraska Auditor of Public Accounts
Room 2303, State Capitol
PO Box 98917
Lincoln, NE 68509-8917

Re: Autism Center of Nebraska, Inc. Special Evaluation Summary Report

Dear Mr. Foley:

The Division of Developmental Disabilities (DD) would like to thank the Nebraska Auditor of Public Accounts (APA) office for the collaborative efforts in the special investigation of the Autism Center of Nebraska, a contracted agency provider of services for individuals with intellectual and developmental disabilities.

The Department received an anonymous complaint on September 17, 2007 of potentially inaccurate billing practices of ACN. DHHS took immediate steps to protect Nebraskans who receive services from ACN by increasing direct monitoring activities and completing a focused fiscal review of services provided in comparison to services claimed. Legal counsel and DHHS Administrators within Financial Services and Developmental Disabilities reviewed the preliminary findings. Based on those findings it was determined that a referral to your office on October 5, 2007 was warranted. Department staff also attended an October 18, 2007 ACN Governing Board meeting to inform the Board of the complaint received, steps that DHHS was initiating, that a referral had been made to the NE APA office, and put them on notice of the concerns of their billing practices.

Effective July 1, 2008 the Division of Developmental Disabilities will be reorganized. DD Service Coordination personnel and oversight responsibilities will be transferred to the DD Division to better enhance the administration of program as well as the continuum of services. Also the Department is increasing oversight and management of DD provider contracts, including reviewing DD agency provider fiscal audits and conducting random fiscal reviews.

Thank you for your recommendations provided in the Special Evaluation Summary as it pertains to things that we as a Division need to address. The Department is in the process of reviewing each recommendation and developing a plan to take steps to enhance and improve services to individuals and eliminate gaps in internal processes to ensure DD providers are paid accurately. As part of this process we will be providing you with a copy of the corrective action that we will be implementing.

We are looking forward to continuation of a collaborative relationship with your office as we take the appropriate and necessary steps to improve the delivery of our services.

Sincerely,

John C. Wyvill, Director
Division of Developmental Disabilities
Department of Health and Human Services

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

DHHS Corrective Action Plan
In Response to APA Special Evaluation Summary
5/19/08

APA RECOMMENDATIONS	DHHS ACTION STEP	RESPONSIBLE PARTY	PROJECTED DATE OF COMPLETION
2. Implement procedures to ensure providers are not overpaid for services provided.	DHHS agrees with the recommendation. Clarify the service contract to specify that providers may only submit a claim for services provided during a billing period. The provider must be able to produce documentation to verify units billed when submitting a claim for payment.	Division of Developmental Disabilities	June 30, 2008, effective September 1, 2008
	Reorganize existing billing rules into a billing manual for provider use. Develop and implement a plan to re-educate providers on billing rules.	Division of Developmental Disabilities	December 31, 2008
	Monitoring activities will be initiated by performance of billing reviews of service settings to include selected, detailed reconciliation of units of service delivered in line with the intent of the “Verification” section of the general service contract. Develop and implement an ongoing monitoring system to periodically perform billing reviews of provider billing.	Division of Developmental Disabilities	March 30, 2009 Dependent on accomplishing the step above.

APA RECOMMENDATIONS	DHHS ACTION STEP	RESPONSIBLE PARTY	PROJECTED DATE OF COMPLETION
2. Review Client 35's IPP to ensure the service authorization is correct.	DHHS agrees with the recommendation. Issue a memorandum to Service Coordination to specify the billing rule, based on the current methodology, that there will be no additional payment made for overnight hours. Notify the service coordinator for Client 35 and anyone else whose team has approved additional payment for overnight hours to discontinue the additional payment.	Division of Developmental Disabilities	July 3, 2008
2. Implement procedures to ensure services paid for are adequately documented and not duplicated by multiple providers.	DHHS agrees with the recommendation. Clarify the service contract to specify that providers may only submit a claim for services provided during a billing period. The provider must be able to produce documentation to verify units billed when submitting a claim for payment.	Division of Developmental Disabilities	June 30, 2008, effective September 1, 2008
	Reorganize existing billing rules into a billing manual for provider use. Develop and implement a plan to re-educate providers on billing rules.	Division of Developmental Disabilities	December 31, 2008
	Submit a system enhancement request to N-FOCUS for client service report.	Division of Developmental Disabilities	June 15, 2008

APA RECOMMENDATIONS	DHHS ACTION STEP	RESPONSIBLE PARTY	PROJECTED DATE OF COMPLETION
	Develop a letter requesting payment of funds determined to be owed to the State of Nebraska.	Division of Developmental Disabilities	Funds will be requested upon determination of final amount.
3. Implement procedures to ensure services paid for are adequately documented and not duplicated by multiple providers.	DHHS agrees with the recommendation. Clarify the service contract to specify that providers may only submit a claim for services provided during a billing period. The provider must be able to produce documentation to verify units billed when submitting a claim for payment.	Division of Developmental Disabilities	June 30, 2008, effective September 1, 2008
	Reorganize existing billing rules into a billing manual for provider use. Develop and implement a plan to re-educate providers on billing rules.	Division of Developmental Disabilities	December 31, 2008
	Submit a system enhancement request to N-FOCUS for client service report.	Division of Developmental Disabilities	June 15, 2008
	Develop a letter requesting payment of funds determined to be owed to the State of Nebraska.	Division of Developmental Disabilities	Funds will be requested upon determination of final amount.

APA RECOMMENDATIONS	DHHS ACTION STEP	RESPONSIBLE PARTY	PROJECTED DATE OF COMPLETION
9. Implement procedures to ensure amounts paid to providers for services to clients agree to the amounts authorized by the service team.	DHHS agrees with the recommendation. Develop and implement a plan to add to the Disabilities Specialists' monitoring activities to check the N-FOCUS service authorizations against the most recent IPP to ensure accuracy of the amount entered into N-FOCUS.	Division of Developmental Disabilities	August 15, 2008
9. Consider the need to create a Statewide, standardized process to ensure all service authorizations accurately reflect the needs of the clients, including documentation to support any updates or revisions to the service authorizations.	DHHS agrees with the recommendation. Revise Service Coordination policy and procedure to reflect that IPP documentation will be submitted with the service authorization as evidence of the team's decision.	Division of Developmental Disabilities	June 30, 2008
9. Implement procedures to ensure providers are not overpaid for services provided.	DHHS agrees with the recommendation. Monitoring activities will be initiated by performance of billing reviews of service settings to include selected, detailed reconciliation of units of service delivered in line with the "Verification" section of the general service contract. Develop and implement an ongoing monitoring system to periodically perform billing reviews of provider billing.	Division of Developmental Disabilities	March 30, 2009 Dependent on accomplishing the step to be completed by December 31, 2008.

APA RECOMMENDATIONS	DHHS ACTION STEP	RESPONSIBLE PARTY	PROJECTED DATE OF COMPLETION
9. Implement procedures to ensure the service authorizations and NFOCUS properly reflect the types of service provided.	DHHS agrees with the recommendation. Develop and implement a plan to add to the Disabilities Specialists' monitoring activities to check the N-FOCUS service authorizations against the most recent IPP to ensure accuracy of the N-FOCUS entry. Another action will be added to verify that the service described in the IPP matches the service code definition for the service code authorized.	Division of Developmental Disabilities	August 15, 2008

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June 3, 2008

VIA EMAIL

Mr. Mike Foley
Nebraska State Auditor
State of Nebraska
State Capitol
PO Box 98917
Lincoln, NE 68509

Re: Autism Center of Nebraska Response to Draft (May 19)
Special Evaluation Summary

Dear Mike:

General Comments

First and foremost the Autism Center of Nebraska (ACN) is committed to providing quality services to individuals with autism and other developmental disabilities. For those clients whose services are funded by the Developmental Disabilities Division (DDD) of the Department of Health and Human Services (DHHS), ACN believes it provided the services identified in the Individual Program Plans and has done so within the unit amounts authorized by DHHS. We believe the quality of these services can and will be attested to by families, DHHS Service Coordination monitoring, and most importantly, by the individuals themselves as evidenced in their successful outcomes.

The Autism Center of Nebraska is however in fundamental disagreement with many of the conclusions of the Special Evaluation Summary, in particular that ACN over-billed DHHS for services provided. As previously discussed, we believe this is a question of "adequate" documentation as now defined by Nebraska's Auditor of Public Accounts – not as historically defined and interpreted by the Nebraska's Department of Health and Human Services. As of this point in time, we are particularly concerned with what was not allowed or even considered in determining the appropriate documentation to support billings for services provided. The very limited approach used by the Auditor's Office is inconsistent with years of practice by DHHS and goes beyond requirements in regulation or contract. We have no doubt that if these new, and previously unannounced, requirements were imposed on other DD providers, many of them would also want to engage in a serious dialogue involving "adequate" documentation of services provided. Again, ACN does

believe that the billings submitted to DHHS for approval prior to payment were accurate. ACN believes that not only were all "planned services" provided, but in many cases additional unpaid services were actually provided.

As with all businesses, ACN recognizes that it can improve how it operates, and it is always striving to do so. ACN is a new and growing service provider. It is worth noting that during the period covered by the review, ACN did experience some difficulties with some upper management staff. These difficulties were made worse when, following their departure from ACN, various records and files were found to have been deleted or were otherwise missing. Since December of 2007, ACN has hired a new Chief Financial Officer, Executive Director, Residential Director and managers. This new staff brings years of valuable experience to ACN and has already implemented improvements in many areas, including documentation and record-keeping.

While we are in disagreement with the findings related to "adequate documentation" and alleged over-billing, we do appreciate the work of the office of the Auditor of Public Accounts. Its report did call attention to areas of possible improvement, supporting some changes we have already made. The "evaluation summary" is taken seriously by ACN, and ACN will continue to review the same. The APA evaluation summary will certainly be shared with ACN's audit firm (Seim, Johnson, Sestak & Quist, LLP), and ACN will conduct an independent audit at the end of this fiscal year. Again, ACN welcomes all oversight activities that could result in improvements in our services.

ACN's board of directors is dedicated to the continued growth and development of the Autism Center of Nebraska and the provision of quality services to individuals with autism and other developmental disabilities.

Background

The Mission of the Autism Center of Nebraska is to support and enhance the quality of life for persons with autism and other developmental disabilities and their families.

The ACN Core Values embrace the worth of persons receiving services, their families, and the staff who support them.

1. Every person is a valuable member of the community.
2. Every person deserves respect.
3. Every person is entitled to choice.
4. Every person can grow and learn.

The Autism Center of Nebraska currently provides residential and/or day services for 65 individuals. The current projected annual budget of ACN is $2,925,000. For the period of April 2007 through December 2007, ACN received, we believe, $225,340.21 from sources other than directly from DDD. Approximately 89% of funds received during that time were for the provision of DDD specialized services.

In the Background section of the APA evaluation are comments regarding "Non-Autism Center Direct Care Providers" and notes that "they are paid twice for client services provided concurrently." It is important to recognize that the specialized services authorized and provided by ACN staff and non-specialized services of the direct care providers would be different services with different expectations. For example, ACN staff would provide in-home habilitation with corresponding programs and data collection while the non-specialized provider might be authorized to provide day care with no need to run programs or collect data. If there actually were duplicated service hours, this would have been without the knowledge or consent of ACN administration. Verification of the allegations by APA are now sought, and this is a matter we hope to mutually review with DHHS.

Executive Summary

ACN strenuously disagrees that there was an over-billing of $225,566. As stated previously, these allegations are more a question of APA selectively disallowing documentation. It is not a question of ACN billing for services not provided. As such, ACN's financial stability is not, nor has it ever been, based on any practice of improper billing.

Furthermore, during the time reviewed, ACN received approximately 89% of its funds for providing DD specialized services. Other funds have been available from donations, school contracts and room and board payments.

Findings Related to Autism Center Services

1. Billing by Autism Center of Nebraska

Refer to APA Comment 2.

The APA evaluation summary based the contention of over-billing of $195,162 on a "lack of adequate documentation to support amounts billed for client services provided." It appears that APA decided that the only form of documentation they found acceptable was signed time sheets indicating the name of the client served and hours worked. It did not matter if the services were truly provided or if other documentation existed to support the provision of those services. According the report, "If a timesheet was not provided, was unsigned, or failed to indicate the client or facility served, the APA did not include the hours claimed..."

It is our understanding that there is nothing in 205 NAC, 480 NAC, the provider contract, or the long time practices of DDD that would identify the signed timesheet as the only acceptable form of documentation required for reimbursement. DDD DHHS has historically accepted time cards in any form, house logs, payroll records, evidence of programs being run, and even affidavits as adequate documentation of hours of service provision. Additionally, ACN did submit all billings on the N-Focus Billing Document (previously the HHS-5N, now the DHHS-5N). This documentation, written, dated, and authenticated with a signature, was then approved by DHHS prior to payment.

There is also no stated requirement in regulation or contract requiring timesheets to indicate the client served. Very few clients are authorized to receive 1:1 staffing thus, in many situations, a staff person may work with more than one client at a time and could easily work with a number of clients during the course of a shift.

APA also "adjusted hours for overlapping services or overnight hours" with the hours between 10:00 p.m. and 6:00 a.m. considered overnight hours. It should be noted that there is no prohibition in regulation or contract of more than one staff person working with a client at the same time. In fact, this is often advisable and/or necessary. Again the regulations and contract do not specifically state that the hours between 10:00 p.m. and 6:00 a.m. are not billable. Many individuals in services do not choose to go to bed at 10:00 p.m. or may rise prior to 6:00 a.m. ACN residential programs do not have house rules arbitrarily setting required bedtimes for adults. In some cases Individual Program Plans may call for over-night awake supervision due to behaviors and individuals not sleeping through the night. We do understand that sleep hours are not billed but, any time period the client is awake and in need of staff support or intervention should, by reason, be billable hours.

Of great importance is the fact that hours of direct services provided by managers, coordinators and other salaried staff were not even considered by the APA. Many of these individuals do not keep timesheets and are not required to keep timesheets. Such hours have always been considered as billable under the category of authorized hours. Again, we wish to work and cooperate with both the APA and DHHS, but historically accepted methodologies for verifying program services should not be individually altered by the APA, after the fact, without adequate notification and dialogue about the same.

We stress again that all hours claimed for services provided by ACN were in accord with the DEVELOPMENTAL DISABILITIES SERVICES PROVIDER HANDBOOK For NFOCUS AUTHORIZATIONS AND CLAIMS PROCESSING. Documentation for hours billed by ACN for services provided in June 2007 has been compiled, and remains available for review by DHHS and APA as well as ACN's certified public accountants. Documentation for the months of July through December of 2007 will also be compiled and reviewed.

2. Services Provided to Children of Autism Center Staff

Refer to APA Comment 3.

Again, the largest portion of the APA claim that ACN "over-billed" for services is based on their assertion that "timesheets lacked adequate documentation to support amounts." Please refer to comments above.

The report also notes that "Other services, such as day care, were provided outside of the parents' normal work schedules, for which payment is similarly disallowed." We are unaware of a requirement of daycare only being available during "normal" work hours nor are we aware of an approved definition of "normal." Regardless, this concern is misdirected as daycare is not a service provided by the agency.

For the school-aged children, all DD-funded services provided by ACN were authorized in advance by DHHS staff, as specified in their Individual Program Plans and

with the full knowledge of all involved parties. ACN did not provide DD-funded services to these individuals during their school hours.

ACN did not bill DHHS for the same hours as reimbursed by a school district. On May 27, Rhonda Bojanski, Chief Operations Officer for ACN, reviewed this in-person with APA staff. Supporting written information was also supplied at that time.

APA also comments that "It appears also that the children of the Autism Center employees or board received more services than the Autism Center was able to bill DHHS, which could also affect the Autism Center's financial stability." We believe the APA staff could also have found examples of ACN providing more services than ACN is able to bill to clients who are not children of employees or board members. When ACN commits to serving an individual, we commit to reasonable services – even if that requires at times the provision of services that will not be reimbursed by HHS. To date, ACN has been fortunate to have charitable individuals who have contributed to allow for it to provide the support its clients need when the amount of state-allocated hours have not been sufficient. We hope and expect that this type of funding and financial support will continue in the future.

3. "Host Family" Contracts Refer to APA Comment 4.

The months in question here, July and August of 2007, are months when children are typically out of school. During these months some children are authorized for additional hours, typically known as the "summer bump." ACN actually hired an additional staff person to provide services during this "summer bump," thus the extended family home (EFH) providers did not have to provide additional hours. They did receive 70% of the funds billed for services they actually provided.

The terms of the subcontracts did require a verification of service provision. Program data collection sheets/forms serve as verification of this. The subcontracts also called for ACN representatives to make monthly visits but did not require a formal method of documenting such visits. This is one of the areas of improvement since December 2007. Since that time, monthly monitoring visits of extended family homes by administration have been documented on monitoring forms. These visits included but are not limited to verification of data collection, observations of programs being run, conversations with the person receiving services and the EFH provider, as well as a review of the physical setting. This documentation has been, and is available for review upon request.

4. Client Financial Information Refer to APA Comment 5.

While there are cases of funds not being immediately deposited and some client financial records were kept at the extended family home rather than at the ACN office, there is no question of misuse of client funds.

For each individual for whom ACN is payee, a financial book is kept at ACN. Monthly bank statements are provided to the guardian, unless they would prefer quarterly reports. Petty cash records, for money kept onsite, are reviewed by ACN management on a monthly basis.

Findings Related to Autism Center of Nebraska Expenses

5. Credit Card Use and Expenses Refer to APA Comment 6.

The APA states that ACN "used credit cards for unallowable costs as defined by Title 205 NAC 3-008." It should be noted that this refers to "developmental disabilities funds administered by the Department"; however, once a provider has earned reimbursement for services provided and the funds are given to a provider, they can no longer be considered to be "funds administered by the Department." Also, this section of regulations is outdated and has not been interpreted or used by the DDD DHHS as cited by the APA. It is our understanding that this section of regulations dates back to a time when DD providers were required to submit annual budgets. Furthermore, if funds expended by ACN were later reimbursed or used to offset ACN debt, there is, in fact, no cost to ACN for these expenditures.

To illustrate that the state does not enforce this section of regulation as interpreted and cited by APA, one need only look at the fact that services provided in June are billed for and reimbursed in July or August. If 205 NAC 3-008 were actually enforced, no provider could receive reimbursement for June services, as those would have been "Costs for services occurring in a prior or subsequent year." In any case, this should not be an issue as ACN has significant funding that can in no sense be considered "developmental disabilities funds administered by the Department."

ACN does in fact do most of its day-to-day business transactions using credit cards. It is true that a few of the transactions were personal. These were clearly identified as such and a matter of reimbursement. This has been discussed with APA staff and supporting documentation is available should it be needed. ACN has improved reporting and documentation of credit card usage. A copy of that form is available for review.

6. Unused Rental Property Refer to APA Comment 7.

Needing space for expansion of residential services, the agency was desirous of securing a nice home in a nice neighborhood. ACN management staff were aware of the home in question but the agency was, at the time, not in a position to purchase it. After Board discussion and review, the agency C.E.O. (Randy Bojanski) and C. O.O. (Rhonda Bojanski) made a personal investment for a deed with the owner of the house. A lease agreement with ACN was entered. ACN rental payments were set at less than the mortgage payment.

While the house was leased in "tenantable condition," it was always the intention of ACN to have it occupied by more than three individuals with developmental disabilities. This required the house to be brought up to the standards for licensing as a Center for the Developmentally Disabled (CDD). The improvements to meet CDD standards included installation of fire protection equipment and emergency egress (the two-story rear deck). The agency is pleased with this home, seeing it as representative of the quality we strive for in the facilities used to provide services and supports to individuals with disabilities.

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June 3, 2008
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It was certainly the intention that the house be occupied much sooner, but, due to staff and client changes, the initial occupancy did not take place as planned. Additional time had to be taken to find new individuals who could be well-served in the house and to ensure roommate compatibility. The agency also took time to secure appropriate staffing for the new residence. ACN sees this as short-term groundwork needed for what we hope will be a long term asset to the agency. While it may have been more costly and time-consuming than anticipated to bring the assets into operation, it would be unfair to look at ACN's return on this investment before it has a chance to show results.

7. Personal Vehicle Mileage Refer to APA Comment 8.

Attached is a copy of one of the mileage reimbursement requests the APA claims is inadequate. It does identify the business miles traveled and reimbursed. ACN is in the process of changing its procedures to require more specific documentation regarding the purpose of the business travel for mileage claims. That, however, does not mean the miles traveled on the attached log were not legitimate business miles.

In conclusion, ACN is fiscally and professionally sound, and intends to continue its work with DHHS to provide services greatly needed in Nebraska. ACN has timely retired its organizational debt and has sound banking relationships in the State of Nebraska. ACN is dedicated to conduct a month by month review of the services it provides from June through December of 2007, and to review the same with DHHS and ACN's certified public accountants. We are hopeful that the APA will provide us with their work papers so that a thorough and efficient analysis of all relevant issues can be obtained. We thank you again for your cooperation.

Respectfully,

William G. Dittrick
FOR THE FIRM

WGD/kka
Attachments
cc: Rene Ferdinand

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