

Breathitt Co. State Management Costs

Audit Costs under State Management	per audit	Three Audits (11/2012, 5/2014, 11/2017)
Staff costs	\$ 66,298.83	\$ 198,896.49
travel/food/lodging	\$ 14,133.24	\$ 42,399.72
Total	\$ 80,432.07	\$ 241,296.21

Staffing Costs under State Management	FY17 through FY18	FY13 through FY18
Staff costs	\$ 1,164,934.27	
State Manager		\$ 722,044.52
Total		\$ 1,886,978.79

Anticipated Staffing and Audit Costs	FY19
Staff costs	\$ 802,048.00
travel/food/lodging	\$ 30,000.00
State Manager	\$ 133,184.00
Total	\$ 965,232.00

Audit costs

Staff costs consists of 8 ER staff and 7 KDE staff for 10 days (per audit amount). Per audit amount times 3 for audits performed in 11/2012, 5/2014, and 11/2017.

Travel, food, and lodging for all staff involved for 10 days (per audit amount). Per audit amount times 3 for audits performed in 11/2012, 5/2014, and 11/2017.

Staffing costs

Staff costs consists of 7 ER staff assigned to Breathitt from 12/2016 through FY18.

State manager amount is total of MOA's from FY13 through FY18.

Anticipated costs (estimates) - audit (fall 2019) and staffing

Staff costs consists 8 ER staff and 7 KDE staff for 10 days (audit); 7 ER staff for 12 mos

Travel, food, lodging for all staff involved for 10 days (audit)

State manager MOA average for 12 mos.

Source: Kentucky Department of Education, Office of Finance and Operations, 9/26/2018