



Dave Yost • Auditor of State



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Independent Accountants' Report on Applying Agreed-Upon Procedures

Ohio Department of Developmental Disabilities
30 East Broad Street
Columbus, Ohio 43215

We have performed the procedures enumerated below, with which the Ohio Department of Developmental Disabilities (DODD) agreed, solely to assist DODD in evaluating whether the Greene County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2013 and 2014 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2013 and 2014 (Cost Report Guides) and to assist DODD in evaluating whether reported receipts and disbursements complied with 2 CFR 225 (OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments*), and other compliance requirements described below. The County Board's management is responsible for preparing these reports. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Statistics – Square Footage

1. We compared program costs and statistics to square footage reported in the Cost Reports to identify potential square footage errors.

We found no differences.

We also compared the 2013 and 2014 square footage totals to the final 2012 totals. We found no variances above 10 percent for 2013. We found a variance above 10 percent in 2014. We performed the remaining square footage procedures for all program areas in 2013 and 2014.

2. We compared each room on the floor plans of the Four Oaks building to the County Board's summary for each year which rolls up to *Schedule B-1, Section A, Square Footage* to ensure that square footage was allocated in accordance with the Cost Report Guides and to identify variances greater than 10 percent.

We found no variances.

3. We compared the County Board's square footage summary for each year to the square footage reported in each cell in *Schedule B-1, Section A, Square Footage* and identified variances greater than 10 percent for any cell in *Schedule B-1*.

We found no variances in 2013. We reported variances in Appendix B (2014).

4. We reviewed differences from our payroll testing procedures to determine if they resulted in square footage variances greater than 10 percent for any cell in *Schedule B-1*.

We found no variances.

Statistics – Attendance

1. We reviewed the Cost Reports and determined if individuals served or units of service were omitted on *Schedule B-1, Section B, Attendance Statistics*, worksheet 4, or worksheets 7A to 7H which resulted in program or general expenses-all program costs not being allocated to the County Board's programs.

We found no unassigned program or general expenses-all program costs.

2. We compared the County Board's Day Services Attendance Summary by Consumer, Location, Acuity and Month and Community Employment: Units of Service reports for the number of individuals served, days of attendance and 15 minute units with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation, Enclave and Community Employment on *Schedule B-1, Section B, Attendance Statistics* and determined if the statistics were reported in accordance with the Cost Report Guides. We identified any variances greater than two percent of reported attendance statistics at each acuity level. We also footed the County Board's attendance reports for accuracy.

We reported variances in Appendix A (2013) and Appendix B (2014). We also found omitted statistics for contracted Adult Day services in 2014 as reported in Non-Payroll Expenditure and Reconciliation to the County Auditor Report section.

3. We traced the number of total attendance days for one Enclave and four Adult Day Service individuals for two months in 2013 and 2014 between the County Board's monthly attendance documentation and Day Services Attendance Summary by Consumer, Location, Acuity and Month reports and the number of days reported on *Schedule B-1, Section B, Attendance Statistics*. We then compared the acuity level on the County Board's reports to the AAI Ratio Change Over Time reports for each individual. We also selected an additional three individuals in both 2013 and 2014 to ensure at least two individuals from each acuity level were tested, and performed the same acuity level comparison. For differences in acuity or attendance days noted, we compared the paid claims in the Medicaid Billing System (MBS) data to the County Board's monthly attendance documentation or AAI Ratio Change Over Time reports to ensure the County Board was reimbursed for the proper number of attendance days and at the correct acuity level.

We reported differences in Appendix A (2013) and Appendix B (2014). We found no overpayment.

4. We selected 30 Supported Employment-Community Employment units from the Community Employment: Units of Service reports and determined if the units were calculated in accordance with the Cost Report Guides and met the service documentation requirements of Ohio Admin. Code § 5123:2-9 to identify variances greater than 10 percent to *Schedule B-1, Section B, Attendance Statistics*.

We reported variances in Appendix A (2013) and Appendix B (2014). We found instances of non-compliance; however, the County Board did not receive Medicaid reimbursement for these services.

Statistics – Transportation

1. We compared the number of one-way trips from the County Board's Adult DD Ridership reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than two percent of either total children or adult program trips. We also footed the County Board's transportation reports for accuracy.

We reported variances in Appendix A (2013) and Appendix B (2014).

Statistics – Transportation (Continued)

2. We traced the number of trips for both of the two adults for August 2013 and the one adult for May 2014 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than 10 percent of the total trips tested each year.

We found no variances.

3. We compared the cost of bus tokens/cabs from the County Board's Expense Detail reports to the amount reported in *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than two percent of total costs reported on each row. We determined if the costs were correctly reported on *Worksheet 8, Transportation Services*.

We reported variances in Appendix A (2013) and Appendix B (2014).

Statistics – Service and Support Administration (SSA)

1. We compared the number of Targeted Case Management (TCM), Other SSA Allowable and SSA Unallowable units from the County Board's Receivable Billing Reimbursable Detail reports with those statistics reported in *Schedule B-4, Quarterly Summary of Units of Service-Service and Support Administration* and identified any variances greater than two percent of total units reported on each row. We also footed the County Board's SSA reports for accuracy.

We found no variances in 2013. We found no variances exceeding two percent in 2014.

2. We haphazardly selected two samples of 60 Other SSA Allowable units for both 2013 and 2014 from the Receivable Billing Reimbursable Detail reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) and included the elements required by Ohio Admin. Code § 5101:3-48-01(F) to identify any variances greater than 10 percent of total units tested in each year.

We found no variances.

3. We haphazardly selected two samples of 30 SSA Unallowable units for both 2013 and 2014 from the Receivable Billing Reimbursable Detail reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) and included the elements required by Ohio Admin. Code § 5101:3-48-01(F) to identify any variances greater than 10 percent of total units tested in each year.

We found no variances.

4. We determined that the County Board maintained case note documentation for non-individual specific activities (general time units) as described in *Worksheet 9, Service and Support Administration Costs of the Cost Report Guides* and they accounted for over 10 percent of total SSA units on the final *Schedule B-4* plus any general time units recorded.

We haphazardly selected two samples of 60 general time units for both 2013 and 2014 from the Receivable Billing Reimbursable Detail reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) or in *Worksheet 9, Service and Support Administration Costs, Section 1(b) of the Cost Report Guides* to identify any variances greater than 10 percent of total units tested in each year.

We found no variances exceeding 10 percent in 2013. We found no variances in 2014.

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the county auditor's 2013 and 2014 Account Trend reports for the Developmental Disabilities (0102) fund to the county auditor's report total reported on the *Reconciliation to County Auditor Worksheet*.

We then compared the total County Board receipts reported in the *Reconciliation to County Auditor Worksheets* to the county auditor's receipt totals to determine if the Cost Reports reconciled within acceptable limits.

We found no differences and the Cost Reports reconciled within acceptable limits.

2. We compared revenue entries on *Schedule C, Income Report* to the final Fairways Regional Council of Governments (COG) County Board Summary Workbooks for 2013 and 2014.

We found no differences.

3. We reviewed the County Board's 2013 GCBDD Receipts and 2014 Receipt Detail reports and *Schedule C, Income Report* to determine whether revenues are maintained separately to offset corresponding expense via the use of specific expenditure costs centers and identified any potential revenue offsets/applicable credits.

We identified the following sources of potential revenue credits for which the County Board did not offset costs or areas where costs may need separated between federal programs on the Cost Reports in accordance with 2 CFR 225, Appendix A (C)(3)(c) and (4)(a): miscellaneous refunds and reimbursements in the amount of \$111,894 in 2013 and \$122,633 in 2014 and Title XX revenues in the amount of \$81,241 in 2013 and \$73,796 in 2014.

We also noted Opportunities for Ohioans with Disabilities revenue in the amount of \$17,063 in 2013 and \$86,019 in 2014; however, we reclassified corresponding expenses to *Worksheet 10, Adult Program* and offset on *Schedule a1, Adult Program* as reported in Appendix A (2013) and Appendix B (2014).

Paid Claims Testing

1. We selected 100 paid claims among all service codes from 2013 and 2014 from the MBS data and compared these services to the County Board's service documentation and determined if the documentation matched requirements of each respective service code per Ohio Admin. Code § 5123:2-9. We applied the service documentation rules in effect at the time of service delivery.

If there is no documentation to support paid claims or the units paid are not supported by service documentation per the Ohio Admin. Code, we calculated a recoverable finding and made corresponding unit adjustments to *Schedule B-1, B-3 or B-4*. Recoverable findings are subject to interest collection pursuant to Ohio Rev. Code § 5164.60.

We found instances of non-compliance in the following service codes: Adult Day Support - 15 minute unit (ADF/FDF); Adult Day/Vocational Habilitation Combination - 15 minute unit (AXF); and Supported Employment - Enclave - 15 minute unit (ANF) as described below. There were no corresponding unit adjustments to *Schedule B-1, B-3 or B-4* necessary.

Paid Claims Testing (Continued)

- For selected contracted transportation services, we compared the County Board's usual and customary rate with the reimbursed rate to ensure that the County Board was reimbursed the lesser of the two as per Ohio Admin. Code § 5123:2-9-06. For any errors found, we obtained documentation and identified all overpayments related to reimbursements exceeding the usual and customary rate.

Additionally, if the vehicle did not meet the requirements of commercial transportation, DODD asked us to determine if the provision of services met select provider and staff qualification requirements applicable under Ohio Admin. Code § 5123:2-9-18. Also, for any selected service codes that have contracted services, we compared the County Board's contract rate with the reimbursed rate to ensure that the County Board was reimbursed no more than the contracted rate. For any errors found, we obtained documentation and identified all overpayments related to reimbursements exceeding the contract rate.

From the paid claims sample selected, we found contracted transportation services that were billed as commercial transportation (ATT and FTT) or per-trip transportation (ATB and STB). We determined that the vehicles met the definition of a commercial vehicle and the County Board stated that transportation services billed to ATB and STB procedure codes were in error. As a result, services billed for per-trip transportation should have been billed as commercial transportation; however, this did not result in a recoverable finding as noted below.

In addition, we noted the County Board's contract did not specify a per trip rate; therefore, we determined the total 2013 and 2014 contract transportation costs from the County Board's Expense Detail and Settlement Sheet reports and total trips provided from the Adult DD Ridership reports and calculated a yearly per trip contract transportation rate. We determined the reimbursed rate did not exceed the calculated rate. We found no other instances of contract services in our sample.

Recoverable Finding – 2013

Finding \$24.31

Service Code	Units	Review Results	Finding
ANF	22	Units billed in excess of service delivery as documented	\$20.14
AXF	4	Units billed in excess of service delivery as documented	\$4.17
		Total	\$24.31

Recoverable Finding – 2014

Finding \$90.45

Service Code	Units	Review Results	Finding
ADF	24	Units billed in excess of service delivery as documented	\$66.68
FDF	12	Units billed in excess of service delivery as documented	\$23.77
		Total	\$90.45

- We compared the number of reimbursed TCM units and Community Employment units from the MBS Summary by Service Code report, to the final units on *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration*, Line (1)(F), *TCM Units* and to *Schedule B-1, Section B, Attendance Statistics*, Line (4)(C), *Supported Employment – Community Employment*, 15 minute units, respectively to determine whether Medicaid reimbursed units were greater than final TCM and Supported Employment-Community Employment units.

Paid Claims Testing (Continued)

We found no instance where the Medicaid reimbursed units were greater than final TCM units. The County Board was not reimbursed for Supported Employment – Community Employment.

4. We compared the amounts reported on *Schedule A, Summary of Service Costs – By Program*, Lines (20), Environmental Accessibility Adaptations to Line (25), Other Waiver Services to the amount reimbursed for these services on the MBS Summary by Service Code report to determine whether any reimbursements exceeded disbursements on *Schedule A* by two percent.

We found no differences.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

1. We compared the disbursement totals from the county auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the county auditor's Account Trend report for the Developmental Disabilities (0102) fund.

We then compared the total County Board disbursements reported in the *Reconciliation to County Auditor Worksheets* to the county auditor's disbursement totals to determine if the Cost Reports reconciled within acceptable limits.

We found no differences and the Cost Report reconciled within acceptable limits.

2. We compared the County Board's Expense Detail reports to all service contract and other expenses entries on worksheets 2 through 10 to identify variances resulting in reclassification to another program or worksheet exceeding \$500.

We reported variances in Appendix A (2013) and Appendix B (2014).

3. We compared disbursement entries on *Schedule A, Summary of Service Costs – By Program* and worksheets 1 through 10 to the final COG County Board Summary Workbooks.

We found no differences in 2013. We reported differences in Appendix B (2014).

4. We scanned the County Board's 2013 and 2014 Expense Detail reports and judgmentally selected 40 disbursements from the service contracts and other expenses reported on worksheets 2 through 10. We determined if supporting documentation was maintained, the costs were allowable and properly classified according to the Cost Report Guides and 2 CFR 225, and identified any variances greater than two percent of total service contracts and other expenses on any worksheet or costs which are non-federal reimbursable under 2 CFR 225 Appendix B and greater than \$500.

We reported misclassified costs and non-federal reimbursable costs in Appendix A (2013) and Appendix B (2014).

We also scanned for contracted services or COG expenses on *Worksheet 8, Transportation Services; Worksheet 9, Service and Support Administration Costs; and Worksheet 10, Adult Program* without corresponding statistics.

We found no program costs that lacked corresponding statistics in 2013. We found contracted Adult Day costs without corresponding statistics reported on *Schedule B-1*. We added the omitted statistics as reported in Appendix B (2014).

Non-Payroll Expenditures and Reconciliation to the County Auditor Report (Continued)

We also reviewed the service agreement between the County Board and the Greene County Transit Board and noted the County Board contracted transportation for \$1,529,292 in 2013 and \$1,663,548 for adult trips and payable in monthly installments and reconciled to actual costs at the end of each year. This charge was for transportation services that include daily scheduled routes, emergency/same day service and on call service, trained personnel, and record keeping for billing of services.

The County Board could not provide specific financial records (detail ledgers, financial budgets, etc.) to show how the costs were developed or how it related to services specific to the County Board. The County Board provided no support to document its efforts to ensure that the expenses were a reasonable cost for the County Board to incur.

Recommendation:

We recommend the County Board ensure that its costs for contracted commercial transportation services meet all applicable requirements as outlined in the Cost Report Guides, 2 CFR Part 225 and the Provider Reimbursement Manual (CMS Publication 15-1). The County Board should review DODD guidance on this issue in document titled "Guidance Issued By DODD Regarding Non-Medical Transportation Provided by an Operator of Commercial Vehicles" which was distributed in May 2015 and ensure that its practices are consistent with this guidance. The County Board should seek assistance from DODD as needed.

5. We scanned the County Board's Expense Detail reports for items purchased during 2013 and 2014 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Asset and Depreciation Schedules.

We found no unrecorded capital purchases.

6. We determined that the County Board did not have supporting documentation for April 2013 and August 2014 showing that it reconciled its payroll expenditures with the county auditor.

Recommendation:

Reconciliation of income and expenditures on a monthly basis is considered to be a best practice. Additionally, monthly reconciliations of income and expenditures will be required by the County Board in accordance with Ohio Admin. Code § 5123:2-1-02(L)(1) (effective 01-01-15).

Property, Depreciation, and Asset Verification Testing

1. We compared the depreciation costs reported in the County Board's Asset and Depreciation Schedules to the amounts reported on *Worksheet 1, Capital Costs* and identified any variances greater than \$500.

We found no differences.

2. We compared the County Board's final 2012 Asset and Depreciation Schedule and prior year depreciation adjustments to the County Board's 2013 and 2014 Asset and Depreciation Schedules for changes in the depreciation amounts for assets purchased prior to the periods under review, depreciation taken on the same asset more than once, assets that have been fully depreciated in prior years, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides to identify any cell variances greater than \$500.

Property, Depreciation, and Asset Verification Testing (Continued)

We reported differences in Appendix A (2013) and Appendix B (2014).

3. We determined the County Board's capitalization threshold and haphazardly selected the lesser of 10 or 10 percent of the County Board's fixed assets which meet the capitalization threshold and were being depreciated in their first year in either 2013 or 2014 and determined if the useful lives agreed to the estimated useful lives prescribed in the 2013 American Hospital Association (AHA) Asset Guide. We also recomputed the first year's depreciation for the two assets tested, based on their cost, acquisition date and useful life to determine compliance with the Cost Report Guides and AHA Asset Guide and identified any variances.

We found no differences in 2013. We reported differences in Appendix B (2014).

4. We haphazardly selected the lesser of 10 percent or 10 disposed assets from 2013 from the County Board's list of disposed assets and determined if the asset was removed from the County Board's fixed asset ledger. We also recalculated depreciation and any gain or loss for the disposed item tested, based on its undepreciated basis and any proceeds received from the disposal or sale of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

We reported differences in Appendix A (2013). We did not perform this procedure for 2014 because the County Board stated that no capital assets were disposed in that year.

Payroll Testing

1. We compared total salaries and benefits from worksheets 2 through 10 of the Cost Reports to the yearly totals of payroll disbursements on the county auditor's Account Trend reports for the Developmental Disabilities (0102) fund to identify variances greater than two percent of the county auditor's report totals.

The variance was less than two percent.

2. We compared the salaries and benefit costs on the County Board's Distribution of Salaries and Benefits reports to the amounts reported on worksheets 2 through 10 to identify variances resulting in differences to another program or worksheet exceeding \$500.

We found no variances exceeding \$500 in 2013. We reported variances in Appendix B (2014).

3. We calculated a sample size of the lesser of 40 employees or 25 percent of the average number of total employees over the two year period. For the sample of 39 selected, we compared the County Board's organizational chart, Distribution of Salary and Benefits reports and job descriptions to the worksheet in which each employee's salary and benefit costs were allocated to ensure the allocation is consistent with the Cost Report Guides. We identified any misclassification errors and, if the misclassification errors are greater than 10 percent of the sample tested, we would perform procedure 4.

We reported differences in Appendix A (2013) and Appendix B (2014) and because misclassification errors exceeded 10 percent, we performed procedure 4.

Payroll Testing (Continued)

4. We scanned the County Board's Distribution of Salaries and Benefits reports for 2013 and 2014 and compared the classification of employees to entries on worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with the Cost Report Guides.

We reported differences in Appendix A (2013) and Appendix B (2014).

Medicaid Administrative Claiming (MAC)

1. We compared the salary and benefits entered on the MAC Cost by Individual reports to the County Board's Distribution of Salaries and Benefits reports and determined if the MAC salary and benefits were greater.

We found County Board salary and benefits reported exceeded MAC salaries and benefits.

2. We compared the MAC Cost by Individual reports to *Worksheet 6, Medicaid Administration Worksheet* for both years.

We found variances and noted differences for employees participating in MAC that impacted other worksheets as reported in Appendix A (2013) and Appendix B (2014).

3. We selected 10 RMTS observed moments and 10 percent of any RMTS moments above that amount that were completed by employees of the County Board from the DODD RMTS Participant Moments Question and Answer report for the 1st quarter of 2013 and 4th quarter of 2014. We selected 13 observed moments in 2013 and 12 observed moments in 2014 and determined if supporting documentation was maintained and the moments were properly classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2012.

We found no differences.

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

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



Dave Yost
Auditor of State

October 4, 2016

Appendix A
Greene County Board of Developmental Disabilities
2013 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section B				
4. 15 minute units (C) Supported Emp - Community Employment	1,040	(15)	1,025	To remove 15 minute units
6. A (A) Facility Based Services	127	10	137	To match attendance report
10. A (A) Facility Based Services	21,654	(2)	21,652	To remove days of attendance
Schedule B-3				
1. Early Intervention (A) One Way Trips- First Quarter	67	(67)	-	To match transportation report
1. Early Intervention (C) One Way Trips- Second Quarter	59	(59)	-	To match transportation report
1. Early Intervention (E) One Way Trips- Third Quarter	10	(10)	-	To match transportation report
1. Early Intervention (G) One Way Trips- Fourth Quarter	12	(12)	-	To match transportation report
1. Early Intervention (H) Cost of Bus, Token, Cabs- Fourth Quarter	\$ 18,075	\$ (5,061)	\$ 13,014	To match expenditure report
5. Facility Based Services (A) One Way Trips- First Quarter	15,215	(15,215)	-	To match transportation report
5. Facility Based Services (C) One Way Trips- Second Quarter	17,906	(17,906)	-	To match transportation report
5. Facility Based Services (E) One Way Trips- Third Quarter	17,961	(17,961)	-	To match transportation report
5. Facility Based Services (G) One Way Trips- Fourth Quarter	17,961	(17,453)	508	To match transportation report
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ 1,386,893	\$ (110,409)	\$ 1,276,484	To match expenditure report
6. Supported Emp. - Enclave (A) One Way Trips- First Quarter	1,273	(1,273)	-	To match transportation report
6. Supported Emp. - Enclave (C) One Way Trips- Second Quarter	1,123	(1,123)	-	To match transportation report
6. Supported Emp. - Enclave (E) One Way Trips- Third Quarter	1,190	(1,190)	-	To match transportation report
6. Supported Emp. - Enclave (G) One Way Trips- Fourth Quarter	1,190	(1,190)	-	To match transportation report
7. Supported Emp. - Comm. Emp. (A) One Way Trips- First Quarter	1,924	(1,924)	-	To match transportation report
7. Supported Emp. - Comm. Emp. (C) One Way Trips- Second Quarter	2,101	(2,101)	-	To match transportation report
7. Supported Emp. - Comm. Emp. (E) One Way Trips- Third Quarter	2,097	(2,097)	-	To match transportation report
7. Supported Emp. - Comm. Emp. (G) One Way Trips- Fourth Quarter	2,097	(2,097)	-	To match transportation report
Worksheet 1				
3. Buildings/Improve (A) Early Intervention	\$ 19,683	\$ (2,138)	-	To correct depreciation
		\$ 1,035	-	To correct depreciation
		\$ 2,242	\$ 20,822	To correct depreciation
5. Movable Equipment (O) Non-Federal Reimbursable	\$ 165	\$ 7,725	\$ 7,890	To reclassify and correct loss on disposal of asset
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 518,392	\$ (6,359)	\$ 512,033	To reclassify unallowable portion of Public Education Manager salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 150,545	\$ (1,077)	\$ 149,468	To reclassify unallowable portion of Public Education Manager benefits
4. Other Expenses (O) Non-Federal Reimbursable	\$ 133,878	\$ 6,359	-	To reclassify unallowable portion of Public Education Manager salary
		\$ 8,100	-	To reclassify unsupported expense as unallowable
		\$ 1,077	\$ 149,414	To reclassify unallowable portion of Public Education Manager benefits

Appendix A (Page 2)
Greene County Board of Developmental Disabilities
2013 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 2 (Continued)				
4. General Expense (X) Other	\$ 96,850	\$ (8,100)		To reclassify unsupported expense as unallowable
		\$ 10,686		To reclassify tuition reimbursement expense
		\$ 9,306		To reclassify CPA fee expenses
		\$ 1,720	\$ 110,462	To reclassify legal fee expenses
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 24,531	\$ (1,341)	\$ 23,190	To reclassify MAC payroll
Worksheet 2A				
1. Salaries (A) Early Intervention	\$ 190,781	\$ (67,546)	\$ 123,235	To reclassify Admin Asst and Intervention Specialist Asst salaries
1. Salaries (H) Unasgn Adult Program	\$ 284,082	\$ (107,986)		To reclassify Business Manager, Secretary and Accounting Clerk salaries
		\$ (64,077)	\$ 112,019	To reclassify Greene Inc. Business Manager salary
1. Salaries (L) Community Residential	\$ 107,208	\$ (21,870)		To reclassify FSS Coordinator salary
		\$ (16,019)	\$ 69,319	To reclassify Greene Inc. Business Manager salary
1. Salaries (M) Family Support Services	\$ 49,598	\$ (21,870)	\$ 27,728	To reclassify FSS Coordinator salaries
2. Employee Benefits (A) Early Intervention	\$ 109,652	\$ (45,528)	\$ 64,124	To reclassify Admin Asst and Intervention Specialist Asst benefits
2. Employee Benefits (H) Unasgn Adult Program	\$ 96,594	\$ (44,932)		To reclassify Business Manager, Secretary and Accounting Clerk benefits
		\$ (15,316)	\$ 36,346	To reclassify Greene Inc. Business Manager benefits
2. Employee Benefits (L) Community Residential	\$ 43,502	\$ (12,141)		To reclassify FSS Coordinator benefits
		\$ (3,829)	\$ 27,532	To reclassify Greene Inc. Business Manager benefits
2. Employee Benefits (M) Family Support Services	\$ 23,154	\$ (12,141)	\$ 11,013	To reclassify FSS Coordinator benefits
3. Service Contracts (L) Community Residential	\$ 10,814	\$ (9,306)	\$ 1,508	To reclassify CPA fee expenses
3. Service Contracts (M) Family Support Services	\$ 1,720	\$ (1,720)	\$ -	To reclassify legal fee expenses
4. Other Expenses (H) Unasgn Adult Program	\$ 18,331	\$ (2,625)	\$ 15,706	To reclassify direct service expense
4. Other Expenses (N) Service & Support Admin	\$ 15,221	\$ (10,686)	\$ 4,535	To reclassify tuition reimbursement expense
Worksheet 3				
3. Service Contracts (I) Medicaid Admin	\$ 558	\$ 2,201	\$ 2,759	To match expenditure report
3. Service Contracts (N) Service & Support Admin	\$ 30,198	\$ 2,667	\$ 32,865	To match expenditure report
3. Service Contracts (V) Admin	\$ 40,126	\$ 325	\$ 40,451	To match expenditure report
3. Service Contracts (W) Program Supervision	\$ 53,484	\$ (5,466)	\$ 48,018	To match expenditure report
4. Other Expenses (E) Facility Based Services	\$ 170,321	\$ (8,217)	\$ 162,104	To reclassify loss on disposal of asset
4. Other Expenses (F) Enclave	\$ 1,295	\$ (102)	\$ 1,193	To reclassify loss on disposal of asset
4. Other Expenses (W) Program Supervision	\$ 28,472	\$ (465)	\$ 28,007	To reclassify loss on disposal of asset
Worksheet 5				
1. Salaries (A) Early Intervention	\$ 1,180,155	\$ 67,546	\$ 1,247,701	To reclassify Admin Asst and Intervention Specialist Asst salaries
1. Salaries (C) School Age	\$ 24,210	\$ (24,210)	\$ -	To reclassify Project Search salaries
1. Salaries (D) Unasgn Children Program	\$ -	\$ 16,665	\$ 16,665	To reclassify Communications Specialist salary
1. Salaries (L) Community Residential	\$ 19,953	\$ (2,062)		To reclassify MAC payroll
		\$ 69,089		To reclassify Quality Assurance Nurse salary
		\$ 8,009	\$ 94,989	To reclassify Greene Inc. Business Manager salary
1. Salaries (M) Family Support Services	\$ -	\$ 21,870		To reclassify FSS Coordinator salary
		\$ 21,870	\$ 43,740	To reclassify FSS Coordinator salary
1. Salaries (O) Non-Federal Reimbursable	\$ 213,705	\$ (906)		To reclassify MAC payroll
		\$ (69,089)		To reclassify Quality Assurance Nurse salary
		\$ 8,010	\$ 151,720	To reclassify Greene Inc. Business Manager salary

Appendix A (Page 3)
Greene County Board of Developmental Disabilities
2013 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 5 (Continued)				
2. Employee Benefits (A) Early Intervention	\$ 401,390	\$ 45,528	\$ 446,918	To reclassify Admin Asst and Intervention Specialist Asst benefits
2. Employee Benefits (C) School Age	\$ 15,329	\$ (15,329)	\$ -	To reclassify Project Search benefits
2. Employee Benefits (D) Unasgn Children Program	\$ -	\$ 2,824	\$ 2,824	To reclassify Communications Specialist benefits
2. Employee Benefits (L) Community Residential	\$ 7,400	\$ 17,958		To reclassify Quality Assurance Nurse benefits
		\$ 1,914	\$ 27,272	To reclassify Greene Inc. Business Manager benefits
2. Employee Benefits (M) Family Support Services	\$ -	\$ 12,141		To reclassify FSS Coordinator benefits
2. Employee Benefits (O) Non-Federal Reimbursable	\$ 71,107	\$ (17,958)	\$ 24,282	To reclassify FSS Coordinator benefits To reclassify Quality Assurance Nurse benefits
		\$ 1,915	\$ 55,064	To reclassify Greene Inc. Business Manager benefits
3. Service Contracts (L) Community Residential	\$ 61,726	\$ (59,118)	\$ 2,608	To reclassify developmental center fees
Worksheet 6				
1. Salaries (I) Medicaid Admin	\$ 151,567	\$ 3,548	\$ 155,115	To match MAC payroll
1. Salaries (O) Non-Federal Reimbursable	\$ 93,219	\$ 2,182	\$ 95,401	To match MAC payroll
Worksheet 7-C				
1. Salaries (A) Early Intervention	\$ 190,813	\$ (16,665)	\$ 174,148	To reclassify Communications Specialist salary
2. Employee Benefits (A) Early Intervention	\$ 53,741	\$ (2,824)	\$ 50,917	To reclassify Communications Specialist benefits
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 1,691,779	\$ (1,421)	\$ 1,690,358	To reclassify MAC payroll
1. Salaries (G) Community Employment	\$ 42,187	\$ 24,210	\$ 66,397	To reclassify Project Search salaries
1. Salaries (H) Unasgn Adult Program	\$ -	\$ 107,986		To reclassify Business Manager, Secretary and Accounting Clerk salaries
		\$ 32,038	\$ 140,024	To reclassify Greene Inc. Business Manager salary
2. Employee Benefits (G) Community Employment	\$ 18,216	\$ 15,329	\$ 33,545	To reclassify Project Search benefits
2. Employee Benefits (H) Unasgn Adult Program	\$ -	\$ 44,932		To reclassify Business Manager, Secretary and Accounting Clerk benefits
		\$ 7,658	\$ 52,590	To reclassify Greene Inc. Business Manager benefits
4. Other Expenses (E) Facility Based Services	\$ 116,934	\$ 2,625	\$ 119,559	To reclassify direct service expense
4. Other Expenses (O) Non-Federal Reimbursable	\$ 18,420	\$ 32,039		To reclassify Greene Inc. Business Manager salary
		\$ 7,658	\$ 58,117	To reclassify Greene Inc. Business Manager benefits
a1 Adult				
10. Community Employment (B) Less Revenue	\$ -	\$ 24,210		To record Project Search salary offset
		\$ 15,329	\$ 39,539	To record Project Search benefits offset
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: DC fees	\$ -	\$ 59,118	\$ 59,118	To reclassify developmental center fees

Appendix B
Greene County Board of Developmental Disabilities
2014 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
17. Medicaid Administration (A) MAC	21	(21)	-	To match square footage summary
Schedule B-1, Section B				
4. 15 minute units (D) Supported Emp - Community Employment	474	(4)	470	To remove 15 minute units
6. A (C) Facility Based Services (Non-Title XX Only)	126	16		To match attendance report
8. B (C) Facility Based Services (Non-Title XX Only)	43	3 1	145 44	To record contracted individuals served To record contracted individuals served
9. C (C) Facility Based Services (Non-Title XX Only)	39	1		To record contracted individuals served
10. A (C) Facility Based Services (Non-Title XX Only)	21,813	(1) 107	39	To match attendance report To record contracted days of attendance
10. A (D) Supported Emp. - Enclave (Non-Title XX Only)	2,386	(1) (194)	21,919 2,192	To remove days of attendance To match attendance report
10. A (E) Facility Based Services (Title XX Only)	1,376	(206)	1,170	To match attendance report
10. A (F) Supported Emp. - Enclave (Title XX Only)	242	194	436	To match attendance report
12. B (C) Facility Based Services (Non-Title XX Only)	7,475	18	7,493	To record contracted days of attendance
13. C (C) Facility Based Services (Non-Title XX Only)	5,216	41	5,257	To record contracted days of attendance
Schedule B-3				
1. Early Intervention (A) One Way Trips- First Quarter	14	(14)	-	To match transportation report
1. Early Intervention (C) One Way Trips- Second Quarter	12	(12)	-	To match transportation report
1. Early Intervention (E) One Way Trips- Third Quarter	20	(20)	-	To match transportation report
1. Early Intervention (G) One Way Trips- Fourth Quarter	32	(32)	-	To match transportation report
1. Early Intervention (H) Cost of Bus, Token, Cabs- Fourth Quarter	\$ 334	\$ 8,528	\$ 8,862	To match expenditure report
5. Facility Based Services (A) One Way Trips- First Quarter	14,628	(14,628)	-	To match transportation report
5. Facility Based Services (C) One Way Trips- Second Quarter	18,185	(18,185)	-	To match transportation report
5. Facility Based Services (E) One Way Trips- Third Quarter	18,204	(18,204)	-	To match transportation report
5. Facility Based Services (G) One Way Trips- Fourth Quarter	15,299	(14,944)	355	To match transportation report
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ 346,713	\$ 112,412	\$ 459,125	To match expenditure report
6. Supported Emp. - Enclave (A) One Way Trips- First Quarter	857	(857)	-	To match transportation report
6. Supported Emp. - Enclave (C) One Way Trips- Second Quarter	1,033	(1,033)	-	To match transportation report
6. Supported Emp. - Enclave (E) One Way Trips- Third Quarter	1,013	(1,013)	-	To match transportation report
6. Supported Emp. - Enclave (G) One Way Trips- Fourth Quarter	579	(579)	-	To match transportation report
7. Supported Emp. - Comm. Emp. (A) One Way Trips- First Quarter	1,778	(1,778)	-	To match transportation report
7. Supported Emp. - Comm. Emp. (C) One Way Trips- Second Quarter	2,213	(2,213)	-	To match transportation report
7. Supported Emp. - Comm. Emp. (E) One Way Trips- Third Quarter	2,232	(2,232)	-	To match transportation report
7. Supported Emp. - Comm. Emp. (G) One Way Trips- Fourth Quarter	2,276	(2,276)	-	To match transportation report

Appendix B (Page 2)
Greene County Board of Developmental Disabilities
2014 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 1				
3. Buildings/Improve (A) Early Intervention	\$ 52,265	\$ (2,138)		To correct depreciation
		\$ 1,035		To correct depreciation
		\$ 6		To correct depreciation for boiler replacement
		\$ 2,242		To correct depreciation
		\$ 6,701	\$ 60,111	To correct depreciation
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 542,774	\$ (6,657)		To reclassify unallowable portion of Public Education Manager salary
		\$ (1,162)	\$ 534,955	To reclassify unallowable portion of Public Education Manager benefits
3. Service Contacts (X) Gen Expense All Prgm.	\$ 3,647	\$ (3,616)	\$ 31	To reclassify audit fee expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ 170,601	\$ (110)		To reclassify MAC payroll
		\$ 6,500		To reclassify unallowable donation expense
		\$ 6,657		To reclassify unallowable portion of Public Education Manager salary
		\$ 1,162	\$ 184,810	To reclassify unallowable portion of Public Education Manager benefits
4. Other Expenses (X) Gen Expense All Prgm.	\$ 279,153	\$ (6,500)		To reclassify unallowable donation expense
		\$ (5,000)	\$ 267,653	To reclassify direct service expense
Worksheet 2A				
1. Salaries (A) Early Intervention	\$ 212,233	\$ (74,407)		To reclassify Admin Asst and Intervention Specialist Asst salaries
		\$ (16,117)	\$ 121,709	To reclassify Communications Specialist salary
1. Salaries (H) Unasgn Adult Program	\$ 304,940	\$ (132,551)		To reclassify Business Manager, Secretary and Accounting Clerk salaries
		\$ (69,138)	\$ 103,251	To reclassify Greene Inc. Business Manager salary
1. Salaries (L) Community Residential	\$ 115,083	\$ (17,284)		To reclassify Greene Inc. Business Manager salary
		\$ (22,628)	\$ 75,171	To reclassify FSS Coordinator salary
1. Salaries (M) Family Support Services	\$ 52,696	\$ (22,638)	\$ 30,058	To reclassify FSS Coordinator salary
2. Employee Benefits (A) Early Intervention	\$ 116,682	\$ (46,562)		To reclassify Admin Asst and Intervention Specialist benefits
		\$ (2,815)	\$ 67,305	To reclassify Communications Specialist benefits
2. Employee Benefits (H) Unasgn Adult Program	\$ 103,155	\$ (54,415)		To reclassify Business Manager, Secretary and Accounting Clerk benefits
		\$ (17,012)		To reclassify Greene Inc. Business Manager benefits
		\$ 6,000	\$ 37,728	To match payroll report
2. Employee Benefits (L) Community Residential	\$ 38,386	\$ (4,253)		To reclassify Greene Inc. Business Manager benefits
		\$ (4,021)	\$ 30,112	To reclassify FSS Coordinator benefits
2. Employee Benefits (M) Family Support Services	\$ 16,066	\$ (4,021)	\$ 12,045	To reclassify FSS Coordinator benefits
3. Service Contacts (H) Unasgn Adult Program	\$ 3,725	\$ (3,660)	\$ 65	To reclassify security system expenses
Worksheet 3				
3. Contract Services (H) Unasgn Adult Program	\$ -	\$ 3,660	\$ 3,660	To reclassify security system expenses
Worksheet 5				
1. Salaries (A) Early Intervention	\$ 1,132,385	\$ 74,407	\$ 1,206,792	To reclassify Admin Asst and Intervention Specialist salaries
1. Salaries (C) School Age	\$ 87,038	\$ (48,527)	\$ 38,511	To reclassify Project Search salaries
1. Salaries (D) Unasgn Children Program	\$ -	\$ 16,117	\$ 16,117	To reclassify Communications Specialist salary
1. Salaries (L) Community Residential	\$ 14,377	\$ 71,362		To reclassify Quality Assurance Nurse salary
		\$ 8,642		To reclassify Greene Inc. Business Manager salary
		\$ (161)	\$ 94,220	To reclassify MAC payroll
1. Salaries (M) Family Support Services	\$ -	\$ 22,628		To reclassify FSS Coordinator salary
		\$ 22,638	\$ 45,266	To reclassify FSS Corrdinator salary

Appendix B (Page 3)
Greene County Board of Developmental Disabilities
2014 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 5 (Continued)				
1. Salaries (O) Non-Federal Reimbursable	\$ 159,850	\$ (71,362)		To reclassify Quality Assurance Nurse salary
		\$ (71)		To reclassify MAC payroll
		\$ 8,642	\$ 97,059	To reclassify Greene Inc. Business Manager salary
2. Employee Benefits (A) Early Intervention	\$ 414,686	\$ 46,562	\$ 461,248	To reclassify Admin Asst and Intervention Specialist Asst benefits
2. Employee Benefits (C) Schol Age	\$ 52,978	\$ (35,425)	\$ 17,553	To reclassify Project Search benefits
2. Employee Benefits (D) Unasgn Children Program	\$ -	\$ 2,815	\$ 2,815	To reclassify Communications Specialist benefits
2. Employee Benefits (L) Community Residential	\$ 5,733	\$ 18,668		To reclassify Quality Assurance Nurse benefits
		\$ 2,126	\$ 26,527	To reclassify Greene Inc. Business Manager benefits
2. Employee Benefits (M) Family Support Services	\$ -	\$ 4,021		To reclassify FSS Coordinator benefits
		\$ 4,021	\$ 8,042	To reclassify FSS Coordinator benefits
2. Employee Benefits (O) Non-Federal Reimbursable	\$ 55,920	\$ 2,127		To reclassify Greene Inc. Business Manager benefits
		\$ (18,668)	\$ 39,379	To reclassify Quality Assurance Nurse benefits
4. Other Expenses (L) Community Residential	\$ 1,733	\$ 5,000		To reclassify direct service expense
		\$ (1,000)	\$ 5,733	To reclassify unallowable donation expense
4. Other Expenses (O) Non-Federal Reimbursable	\$ 8,727	\$ 1,000	\$ 9,727	To reclassify unallowable donation expense
Worksheet 6				
1. Salaries (I) Medicaid Admin	\$ 184,308	\$ (1,833)	\$ 182,475	To match MAC payroll
1. Salaries (O) Non-Federal Reimbursable	\$ 82,939	\$ 2,286	\$ 85,225	To match MAC payroll
Worksheet 8				
3. Service Contracts (O) Non-Federal Reimbursable	\$ 13,802	\$ 630	\$ 14,432	To match expenditure report
5. COG Costs (O) Non-Federal Reimbursable	\$ -	\$ 29	\$ 29	To match final COG workbook
Worksheet 9				
3. Service Contracts (N) Service & Support Admin. Costs	\$ 4,424	\$ (3,616)	\$ 808	To reclassify audit fee expenses
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 1,898,648	\$ (111)	\$ 1,898,537	To reclassify MAC payroll
1. Salaries (G) Community Employment	\$ 47,298	\$ 48,527	\$ 95,825	To reclassify Project Search salaries
1. Salaries (H) Unasgn Adult Program	\$ -	\$ 132,551		To reclassify Business Manager, Secretary and Accounting Clerk salaries
		\$ 34,569	\$ 167,120	To reclassify Greene Inc. Business Manager salary
2. Employee Benefits (G) Community Employment	\$ 22,041	\$ 35,415	\$ 57,456	To reclassify Project Search benefits
2. Employee Benefits (H) Unasgn Adult Program	\$ -	\$ 54,415		To reclassify Business Manager, Secretary and Accounting Clerk benefits
		\$ 8,506	\$ 62,921	To reclassify Greene Inc. Business Manager benefits
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 34,569		To reclassify Greene Inc. Business Manager salary
		\$ 8,506	\$ 43,075	To reclassify Greene Inc. Business Manager benefits
a1 Adult				
10. Community Employment (B) Less Revenue	\$ -	\$ 116		To offset Project Search expense
		\$ 48,527		To record Project Search salary offset
		\$ 35,415	\$ 84,058	To record Project Search benefits offset

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Dave Yost • Auditor of State

GREEN COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

GREENE COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
NOVEMBER 10, 2016**