



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, which were agreed to by the Ohio Department of Developmental Disabilities (DODD), on the *Income and Expenditure Report* of the Greene County Board of Developmental Disabilities (County Board) for the years ended December 31, 2015 and 2016 (Cost Reports). The County Board's management is responsible for preparing these reports. 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 reported square footage and found no errors.
2. We compared the 2015 and 2016 square footage to the most recently reviewed totals and found program areas that changed by more than 10 percent and performed procedures 3 and 4 on those program areas.
3. We compared the square footage for each room on the floor plan of the Four Oaks building to the County Board's summaries. We found no variances and that the square footage was allocated in accordance with DODD's Guide to Preparing Income and Expenditure Report for 2015 and 2016 (Cost Report Guides).
4. We compared the County Board's square footage summaries to the square footage reported in the Cost Reports. We reported variances greater than 10 percent in Appendix A (2015) and Appendix B (2016).
5. We reviewed reclassifications identified in the payroll testing procedures and found they did not result in square footage variances greater than 10 percent.

### **Statistics – Attendance**

1. We reviewed the Cost Reports and found no individuals served or units of service were omitted resulting in unallocated program or general expenses-all program costs.
2. We compared the number of individuals served, days of attendance and 15 minute units on the County Board's Day Services Attendance Summary by Consumer, Location, Acuity and Month and Community Employment - Units of Service reports to the Cost Reports and to the Cost Report Guides. We found no variances exceeding two percent in 2015. We reported variances in Appendix B (2016). We also footed the County Board's attendance reports for accuracy and found computation errors. We recalculated the totals and used the corrected totals in the procedure.

**Statistics – Attendance (Continued)**

3. We traced total attendance days for five Adult Day Service individuals for two months in 2015 and 2016 from the County Board's monthly attendance documentation and the Day Services Attendance Summary by Consumer, Location, Acuity and Month report to the Cost Reports. We found variances as reported in Appendix A (2015) and Appendix B (2016). We compared the differences to the Medicaid Billing System (MBS) and found there were no overpayments.

We also noted that the County Board double counted days of attendance on its Day Services Attendance Summary by Consumer, Location, Acuity and Month and we removed these duplicate days for 2016 as part of the Procedure 2 above. We compared the acuity level on the County Board's Day Services Attendance Summary By Consumer, Location, Acuity and Month reports to the Acuity Assessment Instrument for each individual and ensured at least two individuals from each acuity level were selected. We found no differences.

4. We selected 15 Community Employment units for both 2015 and 2016 from the Community Employment - Units of Service reports and compared the calculation of units to the Cost Reports Guides and the service documentation to the requirements of Ohio Admin. Code § 5123:2-9-15. We found differences as reported in Appendix A (2015) and Appendix B (2016). We compared the differences related to lack of documentation and miscalculated units to the MBS data and found no overpayments.

**Statistics – Transportation**

1. We compared the number of one-way trips from the County Board's Greene CATS reports to the Cost Reports. We removed commercial transportation trips as reported in Appendix A (2015) and Appendix B (2016). We also footed the County Board's transportation reports for accuracy and found no computational errors.
2. We traced the number of trips for nine adults and one child for April 2015 and October 2016 from the County Board's daily reporting documentation and the Greene CATS reports to the Cost Reports. We found no variances greater than 10 percent of total trips tested.
3. We compared the cost of bus tokens/cabs from the County Board's Payment Line Report and Project Audit Trail Report to the Cost Reports. We reported variances for commercial transportation in Appendix A (2015) and Appendix B (2016).

**Statistics – Service and Support Administration (SSA)**

1. We compared the number of Targeted Case Management (TCM), Other SSA Allowable, and SSA Unallowable units between the County Board's Receivable Billing Reimbursable Detail reports and the Cost Reports. We found no variances greater than two percent. We also footed the County Board's SSA reports for accuracy and found no computation errors.
2. We selected 60 Other SSA Allowable units for both 2015 and 2016 from the Receivable Billing Reimbursable Detail reports and compared the case note to the activities listed in Ohio Admin. Code § 5160-48-01(D) and the elements required by Ohio Admin. Code § 5160-48-01(F). We found no variances.
3. We selected 30 SSA Unallowable units for both 2015 and 2016 from the Receivable Billing Reimbursable Detail reports and compared the case note documentation to the activities listed in Ohio Admin. Code § 5160-48-01(D) and to the elements required by Ohio Admin. Code § 5160-48-01(F). We found no variances.

### **Statistics – Service and Support Administration (Continued)**

4. We confirmed that the County Board did not maintain case note documentation for non-individual specific activities (general time units) as described in the Cost Report Guides.

### **Revenue Cost Reporting and Reconciliation to the County Auditor Report**

1. We compared the receipt totals from the county auditor's Revenue Reports for the Developmental Disabilities (0102) fund to the county auditor's report total reported on the reconciliation worksheet/form. We found no variances.

We then compared the total County Board receipts reported on the reconciliation worksheet/form to the county auditor's receipt totals and calculated that the Cost Reports reconciled within acceptable limits.

2. We inspected the County Board's Revenue Audit Trail report and found miscellaneous refunds, reimbursements and other income in the amount of \$22,336 in 2015 and \$5,319 in 2016 as sources of potential revenue offsets/credits where revenues are maintained separately. The County Board did not offset corresponding expenses for the revenues via the use of specific expenditure costs centers on the Cost Reports in accordance with 2 CFR 200.405.

### **Paid Claims Testing**

Recoverable findings are subject to interest collection pursuant to Ohio Rev. Code § 5164.60.

1. We selected 50 paid claims among all service codes (excluding TCM) for both 2015 and 2016 from the MBS data. We compared the County Board's service documentation to the requirements of each respective service code per Ohio Admin. Code § 5123:2-9 in effect at the time of service delivery. We found instances of non-compliance in the following service codes: Non-Medical Transportation (ATT/FTT); Adult Day/Vocational Habilitation Combination - 15 minute unit (AXF/FXF); Vocational Habilitation - 15 minute unit (AVF/FVF), and Supported Employment – Community – 15 minute unit (ACO/FCO). We calculated recoverable findings for non-compliance as described in the tables below. We also reported corresponding unit adjustments in Appendix A (2015) and Appendix B (2016).
2. We selected 50 TCM paid claims per year from the MBS data for 2015 and 2016 and compared the County Board's documentation to the requirements per Ohio Admin. Code § 5160-48-01 in effect at the time of service delivery. We found instances of non-compliance as described in the tables below and reported corresponding unit adjustments in Appendix A (2015) and Appendix B (2016).
3. For selected contracted transportation services, we compared the County Board's usual and customary rate with the reimbursement rate to confirm that the County Board was reimbursed the lesser of the two per Ohio Admin. Code Ohio Admin. Code § 5123:2-9-06.

We found transportation services in our sample that were rendered by Greene County Transit Board under service agreement with the County Board that were billed as commercial transportation (ATT/FTT) in 2015 and found that the vehicles met the definition of a commercial vehicle. We noted the County Board's contract did not specify a per trip rate; therefore, we calculated an overall 2015 rate using the contracted commercial transportation costs from the County Board's Expenses Detail report and total trips from the Greene CATS reports and the contracted rate did not exceed the reimbursement rate. We found no other instances of contracted services in our sample.

**Paid Claims Testing (Continued)**

- We did not perform the procedure to compare new transportation contracts to the guidance for non-medical transportation services issued by DODD on May 15, 2015 as the County Board's contract with Greene County Transit Board pre-dated the effective date of the memo.

**Recoverable Finding – 2015**

Service Code	Units	Non - TCM Review Results	Finding
ATT	2	Units billed in excess of service delivery	\$24.38
AVF	1	Incorrect service code billed resulting in overpayment	\$1.02
AXF	1	Incorrect service code billed resulting in overpayment	\$1.02
FTT	8	Units billed in excess of service delivery	\$97.67
FVF	11	Incorrect service code billed resulting in overpayment	\$11.27
FCO	4	Supporting documentation lacked times of service delivery	\$26.10
FXF	15	Incorrect service code billed resulting in overpayment	\$15.37
		<b>TCM Review Results</b>	
TCM	11	Units billed in excess of service delivery	\$ 106.66
		<b>Total</b>	<b>\$283.49</b>

**Recoverable Finding – 2016**

Service Code	Units	Non -TCM Review Results	Finding
ACO	4	Supporting documentation lacked times of service delivery	\$26.10
		<b>TCM Review Results</b>	
TCM	16	Units billed for excluded coverage	\$154.73
TCM	5	Units billed in excess of service delivery	\$48.33
		<b>Total</b>	<b>\$229.16</b>

- We compared the reimbursed TCM units and Community Employment units from the MBS data to the final units. We found total net Medicaid reimbursed units were less than final TCM and Community Employment units.
- We compared the amounts reported on *Summary of Service Costs - By Program* for categories from Environmental Accessibility Adaptations to Other Waiver Services to the MBS Summary by Service Code reports and found reimbursements did not exceed disbursements by two percent.

**Non-Payroll Expenditures and Reconciliation to the County Auditor Report**

- We compared the disbursement totals from the county auditor's report listed on the reconciliation worksheet/form to the county auditor's Account Trend report for the Developmental Disabilities (102) and Beare Trust-Four Oaks (2131) funds. We identified no variances.

We then compared the total County Board disbursements reported on the reconciliation worksheet/form to the county auditor's disbursement totals and calculated that the Cost Reports reconciled within acceptable limits.

- We compared the County Board's Expenses Detail reports to all service contract and other expenses entries. We found variances exceeding \$500 as reported in Appendix A (2015). We found no variances in 2016 exceeding \$500 that resulted in reclassifications to any program or worksheet/form.

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

3. We scanned the County Board's Expenses Detail reports and selected 60 disbursements from service contracts and other expenses. We inspected supporting documentation maintained by the County Board and compared the cost classification to the Cost Report Guides and 2 CFR 200. We reported variances greater than two percent of total service contracts and other expenses on any worksheet/form and costs which are non-federal reimbursable and greater than \$500 in Appendix A (2015) and Appendix B (2016).
4. We scanned the County Board's Expenses Detail reports for contracted transportation, service and support administration and adult services costs without corresponding statistics that do not comply with 2 CFR 200.405 and the Cost Report Guides.

We found no program costs without corresponding statistics in 2015. We found contract Adult Day Service and Transportation costs without corresponding statistics and obtained the omitted non-waiver statistics as reported in Appendix B (2016).

5. We inspected the County Board's Expenses Detail reports for items purchased during 2015 and 2016 that met the County Board's capitalization criteria and traced them to the County Board's Capital Assets report. We found no differences in 2015. We reported differences for purchases that were not properly capitalized in Appendix B (2016).
6. We determined the County Board uses the county's financial system for reporting; therefore, we did not perform the procedure to determine if the County Board reconciled its income and expenditures to the county's financial system.
7. We confirmed that corresponding costs were reported for each program with final attendance statistics and that there was no program costs without final attendance statistics.

### **Property, Depreciation, and Asset Verification Testing**

1. We compared the County Board's Asset and Depreciation schedules to the Cost Reports. We reported differences greater than \$500 in Appendix A (2015). We found no differences in 2016.
2. We compared the County Board's 2014 Asset and Depreciation schedule to its 2015 and 2016 Asset and Depreciation schedules for changes in the depreciation amounts for assets purchased prior to the period 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. We reported differences over \$500 in Appendix A (2015) and Appendix B (2016).
3. We did not perform the procedure to recalculate first year's depreciation as the County Board did not have any assets which were being depreciated for the first time in either 2015 or 2016.
4. We did not perform the procedure to test disposed assets as the County Board stated that no capital assets were disposed in 2015 or 2016.

### **Payroll Testing**

1. We compared total salaries and benefits on the Cost Reports to the payroll disbursements yearly totals on the county auditor's Account Trend reports for the Developmental Disabilities (0102) and Beare Trust-Four Oaks (2131) funds. We found no variances greater than two percent.

**Payroll Testing (Continued)**

2. We compared the County Board's Distribution of Salaries and Benefits reports to the Cost Reports. We found variances that resulted in reclassifications to another program or worksheet/form exceeding \$500 as reported in Appendix A (2015). We found no variances exceeding \$500 in 2016.
3. We selected 40 employees and compared the County Board's organizational chart, Distribution of Salaries and Benefit reports, and job descriptions to the worksheet/form in which each employee's salary and benefit costs were allocated and to the Cost Report Guides. We reported variances in Appendix A (2015) and Appendix B (2016).
4. As the misclassification errors in procedure 3 were greater than 10 percent, we scanned the County Board's Distribution of Salaries and Benefit reports and compared the classification of employees to entries on the Cost Report worksheets/forms and to the Cost Report Guides. We reported differences in Appendix A (2015) and Appendix B (2016).

**Medicaid Administrative Claiming (MAC)**

1. We compared MAC salaries and benefits on the Individual Costs by Code reports to the County Board's Distribution of Salaries and Benefits reports and found County Board salary and benefit costs exceeded MAC salary and benefit costs.
2. We compared the Individual Costs by Code reports to the Medicaid Administration worksheet/form for both years and found no variances.
3. We selected 12 non-validated RMTS observed moments for the third quarter of 2015 and 12 non-validated moments for the second quarter of 2016 from the RMTS Participant Moments Question and Answer report. We inspected the County Board's documentation and compared the contents and classification to DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2014. We found that the observed moments and documentation met the minimum requirements, but did not always include additional supporting documentation as preferred by the RMTS Guide.

This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the County Board's Cost Reports. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported. This report is intended solely for the use of the County Board and the DODD, and is not intended to be, and should not be used by anyone other than these specified parties.



**Dave Yost**  
Auditor of State

September 27, 2018



Appendix A  
 Greene County Board of Developmental Disabilities  
 2015 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Schedule B-1, Section A</b>				
17. Medicaid Administration (A) MAC	21	(21)	-	To agree to square footage summary
<b>Schedule B-1, Section B</b>				
Total Individuals Served By Program (D)				
1. Supported Emp. - Community Employment (Non-Title XX Only)	26	(1)	25	To remove individual served with no supporting documentation
4. 15 Minute Units (D) Supported Emp. - Community Employment (Non-Title XX Only)	475	(4)		To correct 15 Minute units
		(10)	461	To remove 15 minute units lacking supporting documentation
10. A (C) Facility Based Services (Non-Title XX Only)	22,003	(7)		To correct days of attendance
		(921)	21,075	To remove duplicate days of attendance
10. A (E) Facility Based Services (Title XX Only)	1,855	(105)	1,750	To remove duplicate days of attendance
12. B (C) Facility Based Services (Non-Title XX Only)	8,151	(7)		To correct days of attendance
		(600)	7,544	To remove duplicate days of attendance
13. C (C) Facility Based Services (Non-Title XX Only)	6,526	(349)	6,177	To remove duplicate days of attendance
<b>Schedule B-3</b>				
1. Early Intervention (A) One Way Trips- First Quarter	19	(19)	-	To remove Commercial Transportation trips.
1. Early Intervention (C) One Way Trips- Second Quarter	19	(19)	-	To remove Commercial Transportation trips.
1. Early Intervention (E) One Way Trips- Third Quarter	19	(19)	-	To remove Commercial Transportation trips.
1. Early Intervention (G) One Way Trips- Fourth Quarter	19	(19)	-	To remove Commercial Transportation trips.
1. Early Intervention (H) Cost of Bus, Token, Cabs- Fourth Quarter	\$ 812	\$ 27,501	\$ 28,313	To report Commercial Transportation costs.
3. School Age (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 2,186	\$ 2,186	To report Commercial Transportation costs.
5. Facility Based Services (A) One Way Trips- First Quarter	13,820	(13,820)	-	To remove Commercial Transportation trips.
5. Facility Based Services (C) One Way Trips- Second Quarter	17,550	(17,550)	-	To remove Commercial Transportation trips.
5. Facility Based Services (E) One Way Trips- Third Quarter	17,548	(17,548)	-	To remove Commercial Transportation trips.
5. Facility Based Services (G) One Way Trips- Fourth Quarter	15,393	(15,393)	-	To remove Commercial Transportation trips.
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 1,453,059	\$ 1,453,059	To report Commercial Transportation costs.
7. Supported Emp. - Comm. Emp. (A) One Way Trips- First Quarter	2,212	(2,212)	-	To remove Commercial Transportation trips.
7. Supported Emp. - Comm. Emp. (C) One Way Trips- Second Quarter	2,646	(2,646)	-	To remove Commercial Transportation trips.
7. Supported Emp. - Comm. Emp. (E) One Way Trips- Third Quarter	2,754	(2,754)	-	To remove Commercial Transportation trips.
7. Supported Emp. - Comm. Emp. (G) One Way Trips- Fourth Quarter	2,775	(2,775)	-	To remove Commercial Transportation trips.
7. Supported Emp. - Comm. Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 240,858	\$ 240,858	To report Commercial Transportation costs.
9. Facility Based Services - Title XX (A) One Way Trips - First Quarter	576	(576)	-	To remove Commercial Transportation trips.
9. Facility Based Services - Title XX (C) One Way Trips - Second Quarter	731	(731)	-	To remove Commercial Transportation trips.
9. Facility Based Services - Title XX (E) One Way Trips - Third Quarter	773	(773)	-	To remove Commercial Transportation trips.
9. Facility Based Services - Title XX (G) One Way Trips - Forth Quarter	641	(641)	-	To report correct number of one-way trips
9. Facility Based Services - Title XX (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 103,528	\$ 103,528	To report Commercial Transportation costs.
<b>Schedule B-4</b>				
1. TCM Units (D) 4th Quarter	3,000	(11)	2,989	To remove units for recoverable findings.
<b>Worksheet 1</b>				
3. Buildings/Improve (A) Early Intervention	\$ 52,097	\$ (3,612)		To correct cell total
		\$ 6,701		To record depreciation for playground project

Appendix A  
 Greene County Board of Developmental Disabilities  
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**Worksheet 1 (Continued)**

\$	1,035			To record depreciation for 2011 architect fees
\$	2,242			To record depreciation for 2012 building renovation
\$	(2,138)	\$	56,325	To remove depreciation for 2011 asbestos removal

**Worksheet 2**

1.	Salaries (X) Gen Expense All Prgm.	\$	676,754	\$	2,345			To reclassify MAC allocation of salaries
				\$	9,716			To reclassify Account Clerks
				\$	(13,436)			To reclassify Maintenance Worker and Managers
				\$	(1,740)			To reclassify Public Education Manager
				\$	(2,228)	\$	671,411	To reclassify Maintenance Worker
2.	Employee Benefits (X) Gen Expense All Prgm.	\$	208,732	\$	(1)			To reclassify MAC allocation of benefits
				\$	(301)			To reclassify Public Education Manager
				\$	3,345			To reclassify Account Clerks
				\$	(5,138)			To reclassify Maintenance Worker and Managers
				\$	(381)	\$	206,256	To reclassify Maintenance Worker
3.	Service Contracts (X) Gen Expense All Prgm.	\$	181,831	\$	(12,462)			To correct cell total
				\$	(31,392)			To reclassify administration fees
				\$	(7,000)			To reclassify early intervention expenditures
				\$	(9,640)			To reclassify family support cost
				\$	(50,000)			To reclassify fees paid to COG
				\$	(15,500)	\$	55,837	To reclassify non-federal reimbursable advertising and donations
4.	Other Expenses (O) Non-Federal Reimbursable	\$	2,961	\$	15,500			To reclassify non-federal reimbursable advertising and donations
				\$	1,740			To reclassify Public Education Manager
				\$	301			To reclassify Public Education Manager
				\$	7,889			To reclassify non-federal reimbursable donations
				\$	3,248	\$	31,639	To reclassify non-federal reimbursable advertising
4.	Other Expenses (X) Gen Expense All Prgm.	\$	267,410	\$	(51,216)			To correct cell total
				\$	(22,046)			To reclassify building services costs
				\$	(10,898)			To reclassify building services costs
				\$	(7,399)			To reclassify building services costs
				\$	(3,248)	\$	172,603	To reclassify non-federal reimbursable advertising
10.	Unallowable Fees (O) Non-Federal Reimbursable	\$	118,150	\$	31,392	\$	149,542	To reclassify administration fees

**Worksheet 2A**

1.	Salaries (E) Facility Based Services	\$	-	\$	96,000	\$	96,000	To reclassify General Manager, Greene Inc.
1.	Salaries (L) Community Residential	\$	66,462	\$	(66,462)	\$	-	To reclassify Director of Community Services
1.	Salaries (O) Non-Federal Reimbursable	\$	-	\$	66,462	\$	66,462	To reclassify Director of Community Services
2.	Employee Benefits (E) Facility Based Services	\$	-	\$	16,434	\$	16,434	To reclassify General Manager, Greene Inc.
2.	Employee Benefits (L) Community Residential	\$	29,406	\$	(29,406)	\$	-	To reclassify Director of Community Services
2.	Employee Benefits (O) Non-Federal Reimbursable	\$	-	\$	29,406	\$	29,406	To reclassify Director of Community Services
4.	Other Expenses (E) Facility Based Services	\$	29,243	\$	(10,000)	\$	19,243	To reclassify direct cost
4.	Other Expenses (L) Community Residential	\$	163,322	\$	(7,889)			To reclassify non-federal reimbursable donations
				\$	(66,332)	\$	89,101	To reclassify direct cost
4.	Other Expenses (M) Family Support Services	\$	19,411	\$	(19,411)	\$	-	To reclassify payments to developmental center

**Worksheet 3**

1.	Salaries (A) Early Intervention	\$	-	\$	11,140			To reclassify Maintenance Worker
				\$	38,854	\$	49,994	To reclassify Maintenance Worker and Managers
1.	Salaries (E) Facility Based Services	\$	-	\$	11,140			To reclassify Maintenance Worker
				\$	38,854	\$	49,994	To reclassify Maintenance Worker and Managers
1.	Salaries (O) Non-Federal Reimbursable	\$	-	\$	11,140			To reclassify Maintenance Worker
				\$	38,854	\$	49,994	To reclassify Maintenance Worker and Managers
1.	Salaries (V) Admin	\$	-	\$	11,140			To reclassify Maintenance Worker
				\$	38,854	\$	49,994	To reclassify Maintenance Worker and Managers
2.	Employee Benefits (A) Early Intervention	\$	-	\$	1,903			To reclassify Maintenance Worker
				\$	16,102	\$	18,005	To reclassify Maintenance Worker and Managers
2.	Employee Benefits (E) Facility Based Services	\$	-	\$	1,903			To reclassify Maintenance Worker
				\$	16,102	\$	18,005	To reclassify Maintenance Worker and Managers
2.	Employee Benefits (O) Non-Federal Reimbursable	\$	-	\$	1,903			To reclassify Maintenance Worker
				\$	16,102	\$	18,005	To reclassify Maintenance Worker and Managers
2.	Employee Benefits (V) Admin	\$	-	\$	1,903			To reclassify Maintenance Worker
				\$	16,102	\$	18,005	To reclassify Maintenance Worker and Managers
3.	Service Contracts (E) Facility Based Services	\$	-	\$	291,168	\$	291,168	To correct cell total

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Greene County Board of Developmental Disabilities  
2015 Income and Expenditure Report Adjustments

**Worksheet 3 (Continued)**

4. Other Expenses (E) Facility Based Services	\$	-	\$ 738,589			To correct cell total
			\$ 4,862	\$ 743,451		To reclassify building services cost
4. Other Expenses (G) Community Employment	\$	-	\$ 4,238	\$ 4,238		To reclassify building services cost
4. Other Expenses (L) Community Residential	\$	-	\$ 1,843	\$ 1,843		To reclassify building services cost
4. Other Expenses (M) Family Support Services	\$	-	\$ 1,318	\$ 1,318		To reclassify building services cost
4. Other Expenses (N) Service & Support Admin	\$	-	\$ 20,711	\$ 20,711		To reclassify building services cost
4. Other Expenses (O) Non-Federal Reimbursable	\$	-	\$ 6,580	\$ 6,580		To reclassify building services cost
4. Other Expenses (V) Admin	\$	-	\$ 22,046	\$ 22,046		To reclassify building services cost
4. Other Expenses (W) Program Supervision	\$	-	\$ 10,898	\$ 10,898		To reclassify building services cost
4. Other Expenses (X) Gen Expense All Prgm.	\$	-	\$ 3,810			To correct cell total
			\$ 7,399	\$ 11,209		To reclassify building services cost

**Worksheet 5**

1. Salaries (A) Early Intervention	\$	1,282,725	\$ (1)	\$ 1,282,724		To reclassify MAC salary allocation
1. Salaries (C) School Age	\$	93,271	\$ (32,301)			To reclassify Employment Specialist Project Search
			\$ (14,959)			To reclassify Registered Adult Service Worker
			\$ (29,920)			To reclassify Registered Adult Service Worker
			\$ (16,091)	\$ -		To reclassify Employment Specialist
1. Salaries (D) Unasgn Children Program	\$	-	\$ 42,412	\$ 42,412		To reclassify Behavior Support Specialist
1. Salaries (L) Community Residential	\$	265,510	\$ (12,187)			To reclassify MAC salary allocation
			\$ (141,981)			To reclassify Maintenance Worker and Managers
			\$ (23,236)			To reclassify Family Support Services Coordinator
			\$ (21,811)			To reclassify Secretary
			\$ (42,331)			To reclassify Maintenance Worker
			\$ 72,655			To reclassify Delegated Nursing Quality Assurance
			\$ (17,752)	\$ 78,867		To reclassify Business Manager
1. Salaries (M) Family Support Services	\$	34,142	\$ 23,236	\$ 57,378		To reclassify Family Support Services Coordinator
1. Salaries (O) Non-Federal Reimbursable	\$	157,480	\$ 5,692			To reclassify MAC salary allocation
			\$ (42,412)			To reclassify Behavior Support Specialist
			\$ (42,412)			To reclassify Behavior Support Specialist
			\$ 21,811			To reclassify Secretary
			\$ (72,655)			To reclassify Delegated Nursing Quality Assurance
			\$ 17,752	\$ 45,256		To reclassify Business Manager
2. Employee Benefits (C) School Age	\$	51,112	\$ (23,001)			To reclassify Employment Specialist Project Search
			\$ (8,442)			To reclassify Registered Adult Service Worker
			\$ (16,884)			To reclassify Registered Adult Service Worker
			\$ (2,785)	\$ -		To reclassify Employment Specialist
2. Employee Benefits (D) Unasgn Children Program	\$	-	\$ 6,810	\$ 6,810		To reclassify Behavior Support Specialist
2. Employee Benefits (L) Community Residential	\$	95,324	\$ (4,351)			To reclassify Business Manager
			\$ (59,271)			To reclassify Maintenance Worker and Managers
			\$ (13,501)			To reclassify Family Support Services Coordinator
			\$ (9,019)			To reclassify Secretary
			\$ (7,230)			To reclassify Maintenance Worker
			\$ 18,967	\$ 20,919		To reclassify Delegated Nursing Quality Assurance
2. Employee Benefits (M) Family Support Services	\$	18,011	\$ 13,501	\$ 31,512		To reclassify Family Support Services Coordinator
2. Employee Benefits (O) Non-Federal Reimbursable	\$	36,957	\$ 4,351			To reclassify Business Manager
			\$ (6,810)			To reclassify Behavior Support Specialist
			\$ (6,810)			To reclassify Behavior Support Specialist
			\$ 9,019			To reclassify Secretary
			\$ (18,967)	\$ 17,740		To reclassify Delegated Nursing Quality Assurance
3. Service Contracts (A) Early Intervention	\$	31,734	\$ 7,000	\$ 38,734		To reclassify early intervention expenditures
4. Other Expenses (L) Community Residential	\$	174,078	\$ 66,332			To reclassify direct cost
			\$ (1,843)	\$ 238,567		To reclassify building services costs
4. Other Expenses (M) Family Support Services	\$	4,013	\$ 9,640			To reclassify family support cost
			\$ (1,318)			To reclassify building services costs
			\$ 10,843	\$ 23,178		To reclassify family support cost
4. Other Expenses (O) Non-Federal Reimbursable	\$	22,619	\$ (6,580)	\$ 16,039		To reclassify building services costs

**Worksheet 9**

1. Salaries (N) Service & Support Admin. Costs	\$	542,516	\$ 505	\$ 543,021		To reclassify MAC salary allocation
2. Employee Benefits (N) Service & Support Admin. Costs	\$	239,424	\$ (10)	\$ 239,414		To reclassify MAC benefit allocation

Appendix A  
 Greene County Board of Developmental Disabilities  
 2015 Income and Expenditure Report Adjustments

**Worksheet 9 (Continued)**

4. Other Expenses (N) Service & Support Admin. Costs	\$ 113,618	\$ (20,711)	\$ 92,907	To reclassify building services costs
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**Worksheet 10**

1. Salaries (E) Facility Based Services	\$ 2,439,087	\$ 29,920		To reclassify Registered Adult Service Worker
		\$ (96,000)	\$ 2,373,007	To reclassify General Manager, Greene Inc.
1. Salaries (G) Community Employment	\$ 38,307	\$ 32,301		To reclassify Employment Specialist Project Search
		\$ 14,959		To reclassify Registered Adult Service Worker
1. Salaries (H) Unasgn Adult Program	\$ 6,057	\$ 16,091	\$ 101,658	To reclassify Employment Specialist Project Search
		\$ 3,658		To reclassify MAC salary allocation
		\$ (9,716)		To reclassify Account Clerks
		\$ 42,412	\$ 42,411	To reclassify Behavior Support Specialist
2. Employee Benefits (E) Facility Based Services	\$ 1,016,515	\$ 16,884		To reclassify Registered Adult Service Worker
		\$ (16,434)	\$ 1,016,965	To reclassify General Manager, Greene Inc.
2. Employee Benefits (F) Enclave			\$ -	To reclassify [job description] benefits
2. Employee Benefits (G) Community Employment	\$ 25,788	\$ 23,001		To reclassify Employment Specialist Project Search
		\$ 8,442		To reclassify Registered Adult Service Worker
		\$ 2,785	\$ 60,016	To reclassify Employment Specialist
2. Employee Benefits (H) Unasgn Adult Program	\$ 3,346	\$ (1)		To reclassify MAC benefit allocation
		\$ (3,345)		To reclassify Account Clerks
		\$ 6,810	\$ 6,810	To reclassify Behavior Support Specialist
3. Service Contracts (E) Facility Based Services	\$ 665,541	\$ (278,706)	\$ 386,835	To correct cell total
4. Other Expenses (E) Facility Based Services	\$ 850,200	\$ (691,183)		To correct cell total
		\$ (10,843)		To reclassify family support expense
		\$ (4,862)		To reclassify building services costs
		\$ 10,000	\$ 153,312	To reclassify direct expenses
4. Other Expenses (G) Community Employment	\$ 17,086	\$ (4,238)	\$ 12,848	To reclassify building services costs

**Reconciliation to County Auditor Worksheet**

<b>Expense:</b>				
Plus: Payments to Developmental Centers	\$ -	\$ 19,411	\$ 19,411	To reclassify payments made to developmental center
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ 715,000	\$ 50,000	\$ 765,000	To reclassify fees paid to COG

Appendix B  
 Greene County Board of Developmental Disabilities  
 2016 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Square Footage Allocation</b>				
Non-Reimbursable, Child	-	1,629	1,629	To agree to square footage summary
<b>Attendance Statistics</b>				
15 Minute Units, Non-Title XX Only Supported Emp. - Community Employment	110	324		To correct 15 minute units
		(14)		To remove 15 minute units lacking supporting document
		(4)	416	To correct 15 minute units
<b>Total Unduplicated Individuals Served Acuity</b>				
A, Facility Based Services (Non-Title XX Only)	104	24	128	To add private provider statistics
B, Facility Based Services (Non-Title XX Only)	46	5	51	To add private provider statistics
C, Facility Based Services (Non-Title XX Only)	41	1	42	To add private provider statistics
<b>Total Days of Attendance by Acuity</b>				
A, Facility Based Services (Non-Title XX Only)	18,113	4		To correct days of attendance
		1,502		To add private provider statistics
		(993)	18,626	To remove duplicate days of attendance
A, Facility Based Services (Title XX Only)	2,161	(45)		To correct days of attendance
		(91)	2,025	To remove duplicate days of attendance
B, Facility Based Services (Non-Title XX Only)	9,002	(688)		To remove duplicate days of attendance
		366	8,680	To add private provider statistics
C, Facility Based Services (Non-Title XX Only)	7,521	(6)		To correct days of attendance
		36		To add private provider statistics
		(433)	7,118	To remove duplicate days of attendance
<b>Annual Summary of Transportation Services</b>				
Early Intervention, Cost of Bus, Tokens, Cabs (CB)	\$ -	\$ 3,490.57		To report Commercial Transportation costs.
		\$ 1,195.94	\$ 4,686.51	To report Commercial Transportation costs.
<b>Non-Title XX-Adult</b>				
Facility Based Services, One Way Trips (CB)	19,642	(19,642)		To remove Commercial Transportation trips.
		3,167	3,167	To report trips for private providers
Facility Based Services, Cost of Bus, Tokens, Cabs	\$ -	\$ 452,061.24	\$ 452,061.24	To report Commercial Transportation costs.
Supported Emp. - Comm. Emp., Cost of Bus, Tokens, Cabs	\$ -	\$ 119,601.73	\$ 119,601.73	To report Commercial Transportation costs.
<b>Title XX-Adult</b>				
Facility Based Services, One Way Trips (CB)	4,439	(4,439)	-	To remove Commercial Transportation trips.
Facility Based Services, Cost of Bus, Tokens, Cabs	\$ -	\$ 211,098.24	\$ 211,098.24	To report Commercial Transportation costs.
<b>Annual Summary of Units of Service - Service and Support Administration</b>				
TCM Units, CB Activity	16,863	(21)	16,842	To remove units for recoverable findings.
<b>Capital Costs</b>				
Buildings/Improve, Early Intervention	\$ 43,690.00	\$ 2,657.34		To record depreciation for carpet
		\$ 6,700.95		To record depreciation for playground project
		\$ 1,035.00		To record depreciation for 2011 architect fees
		\$ 2,241.68	\$ 56,324.97	To record depreciation for 2012 Four Oaks Building Renovation
<b>Indirect Cost Allocation</b>				
Salaries, Gen Expense All Program	\$ 762,673.63	\$ (3,498.06)		To reclassify Maintenance Worker
		\$ (45,880.35)	\$ 713,295.22	To reclassify Maintenance Workers
Employee Benefits, Gen Expense All Program	\$ 221,310.57	\$ 10,475.17		To reclassify Medicaid Waiver Coordinator
		\$ (19,189.38)		To reclassify Maintenance Workers
		\$ 15,686.93		To reclassify Medicaid Billing Clerks
		\$ 10,322.78		To reclassify Medicaid Billing Clerk
		\$ 14,210.24		To reclassify Medicaid Services Manager
		\$ (562.95)	\$ 252,253.36	To reclassify Maintenance Worker
Service Contracts, Gen Expense All Program	\$ 502,257.88	\$ (25,000.00)		To reclassify non-federal reimbursable donation and advertising costs
		\$ (165,000.00)		To reclassify community residential expense
		\$ (152,357.35)	\$ 159,900.53	To reclassify MAC fees
Other Expenses, Non-Federal Reimbursable	\$ -	\$ 25,000.00		To reclassify non-federal reimbursable donation and advertising costs
		\$ 7,763.96	\$ 32,763.96	To reclassify non-federal reimbursable donation, fundraising and advertising costs
Other Expenses, Gen Expense All Program	\$ 279,385.17	\$ (7,763.96)		To reclassify non-federal reimbursable donation, fundraising and advertising costs
		\$ (20,050.86)		To reclassify building services costs
		\$ (57,531.19)	\$ 194,039.16	To reclassify facility based expenses
Unallowable Fees, Non-Federal Reimbursable	\$ -	\$ 152,357.35	\$ 152,357.35	To reclassify MAC fees
<b>Program Supervision</b>				
Salaries, Facility Based Services	\$ 163,293.22	\$ 98,064.40	\$ 261,357.62	To reclassify General Manager, Greene Inc.
Salaries, Medicaid Admin	\$ -	\$ 55,260.44	\$ 55,260.44	To reclassify Director of Community services

Appendix B  
 Greene County Board of Developmental Disabilities  
 2016 Income and Expenditure Report Adjustments

<b>Program Supervision (Continued)</b>				
Salaries, Community Residential	\$ 110,520.88	\$ (55,260.44)		To reclassify Director of Community services
		\$ (55,260.44)	\$ -	To reclassify Director of Community services
Salaries, Non-Federal Reimbursable	\$ -	\$ 55,260.44	\$ 55,260.44	To reclassify Director of Community services
Employee Benefits, Facility Based Services	\$ 38,419.11	\$ 17,176.59	\$ 55,595.70	To reclassify General Manager, Greene Inc.
Employee Benefits, Medicaid Admin	\$ -	\$ 16,647.99	\$ 16,647.99	To reclassify Director of Community services
Employee Benefits, Community Residential	\$ 33,295.97	\$ (16,647.99)		To reclassify Director of Community services
		\$ (16,647.98)	\$ -	To reclassify Director of Community services
Employee Benefits, Non-Federal Reimbursable	\$ -	\$ 16,647.98	\$ 16,647.98	To reclassify Director of Community services
Other Expenses, Early Intervention	\$ 7,922.74	\$ (1,802.57)	\$ 6,120.17	To reclassify building services costs
Other Expenses, Community Residential	\$ 7,781.59	\$ (1,778.92)	\$ 6,002.67	To reclassify building services costs
Other Expenses, Service & Support Admin	\$ 6,984.75	\$ (1,609.71)	\$ 5,375.04	To reclassify building services costs
<b>Building Services Cost</b>				
Salaries, Early Intervention	\$ -	\$ 3,498.06		To reclassify Maintenance Worker
		\$ 45,880.35	\$ 49,378.41	To reclassify Maintenance Workers
Salaries, Facility Based Services	\$ -	\$ 3,498.06		To reclassify Maintenance Worker
		\$ 45,880.35	\$ 49,378.41	To reclassify Maintenance Workers
Salaries, Non-Federal Reimbursable	\$ -	\$ 3,498.06		To reclassify Maintenance Worker
		\$ 45,880.35	\$ 49,378.41	To reclassify Maintenance Workers
Salaries, Admin	\$ -	\$ 3,498.06		To reclassify Maintenance Worker
		\$ 45,880.35	\$ 49,378.41	To reclassify Maintenance Workers
Employee Benefits, Early Intervention	\$ -	\$ 562.95		To reclassify Maintenance Worker
		\$ 19,189.38	\$ 19,752.33	To reclassify Maintenance Workers
Employee Benefits, Facility Based Services	\$ -	\$ 562.95		To reclassify Maintenance Worker
		\$ 19,189.38	\$ 19,752.33	To reclassify Maintenance Workers
Employee Benefits, Non-Federal Reimbursable	\$ -	\$ 562.95		To reclassify Maintenance Worker
		\$ 19,189.38	\$ 19,752.33	To reclassify Maintenance Workers
Employee Benefits, Admin	\$ -	\$ 562.95		To reclassify Maintenance Worker
		\$ 19,189.38	\$ 19,752.33	To reclassify Maintenance Workers
Service Contracts, Early Intervention	\$ 117,369.03	\$ (17,479.00)	\$ 99,890.03	To reclassify capital asset
Other Expenses, Early Intervention	\$ 128,440.25	\$ 4,595.68		To reclassify building services costs
		\$ 1,802.57	\$ 134,838.50	To reclassify building services costs
Other Expenses, Facility Based Services	\$ -	\$ 550,392.20	\$ 550,392.20	To reclassify building services costs
Other Expenses, Community Employment	\$ -	\$ 3,820.56	\$ 3,820.56	To reclassify building services costs
Other Expenses, Community Residential	\$ -	\$ 5,459.04		To reclassify building services costs
		\$ 1,778.92	\$ 7,237.96	To reclassify building services costs
Other Expenses, Family Support Services	\$ -	\$ 1,043.91	\$ 1,043.91	To reclassify building services costs
Other Expenses, Service & Support Admin	\$ -	\$ 8,734.63		To reclassify building services costs
		\$ 1,609.71	\$ 10,344.34	To reclassify building services costs
Other Expenses, Admin	\$ -	\$ 20,050.86	\$ 20,050.86	To reclassify building services costs
<b>Direct Services</b>				
Salaries, Early Intervention	\$ 1,218,792.90	\$ (3,498.06)		To reclassify Maintenance Worker
		\$ 36,658.99		To reclassify Behavior Support Specialist
		\$ (45,880.35)	\$ 1,206,073.48	To reclassify Maintenance Workers
Salaries, Community Residential	\$ 231,201.98	\$ (3,498.06)		To reclassify Maintenance Worker
		\$ (36,658.99)		To reclassify Behavior Support Specialist
		\$ (36,658.99)		To reclassify Behavior Support Specialist
		\$ (45,880.35)	\$ 108,505.59	To reclassify Maintenance Workers
Salaries, Non-Federal Reimbursable	\$ -	\$ 7,845.51		To reclassify Business Manager
		\$ 1,224.00	\$ 9,069.51	To reclassify Business Manager
Employee Benefits, Early Intervention	\$ 481,033.80	\$ (562.95)		To reclassify Maintenance Worker
		\$ 8,876.71		To reclassify Behavior Support Specialist
		\$ (19,189.38)	\$ 470,158.18	To reclassify Maintenance Workers
Employee Benefits, Community Residential	\$ 121,815.01	\$ (10,475.17)		To reclassify Medicaid Waiver Coordinator
		\$ (8,876.71)		To reclassify Behavior Support Specialist
		\$ (8,876.71)		To reclassify Behavior Support Specialist
		\$ (19,189.38)		To reclassify Maintenance Workers
		\$ (15,686.93)		To reclassify Medicaid Billing Clerks
		\$ (10,555.75)		To reclassify MUI Investigator
		\$ (14,210.24)		To reclassify Medicaid Services Manager
		\$ (10,322.78)		To reclassify Medicaid Billing Clerk
		\$ (562.95)	\$ 23,058.39	To reclassify Maintenance Worker
Employee Benefits, Non-Federal Reimbursable	\$ -	\$ 2,195.48		To reclassify Business Manager
		\$ 221.56		To reclassify Business Manager
		\$ 10,555.75	\$ 12,972.79	To reclassify MUI Investigator
Service Contracts, Community Residential	\$ 136,024.43	\$ 165,000.00		To reclassify community residential expense
		\$ (46,932.20)	\$ 254,092.23	To reclassify payments to developmental center
Other Expenses, Early Intervention	\$ 111,465.41	\$ (4,595.68)	\$ 106,869.73	To reclassify building services costs
Other Expenses, Community Residential	\$ 57,843.23	\$ (5,459.04)	\$ 52,384.19	To reclassify building services costs
Other Expenses, Family Support Services	\$ 4,804.19	\$ (1,043.91)	\$ 3,760.28	To reclassify building services costs
Other Expenses, Non-Federal Reimbursable			\$ -	To reclassify [type of expense]
<b>Transportation Services</b>				
Service Contracts, Early Intervention	\$ -	\$ 1,195.94	\$ 1,195.94	To agree costs to the Annual Summary of Transportation
Service Contracts, Facility Based Services	\$ 783,957.10	\$ (1,195.94)		To agree costs to the Annual Summary of Transportation
		\$ 60,420.14		To reclassify transportation costs

Appendix B  
 Greene County Board of Developmental Disabilities  
 2016 Income and Expenditure Report Adjustments

**Transportation Services (Continued)**

			\$(119,601.73)	\$ 723,579.57	To agree costs to the Annual Summary of Transportation
Service Contracts, Community Employment	\$ -	\$ 119,601.73	\$ 119,601.73		To agree costs to the Annual Summary of Transportation
Other Expenses, Early Intervention	\$ -	\$ 3,490.57	\$ 3,490.57		To agree costs to the Annual Summary of Transportation

**Services and Support Admin**

Other Expenses, Service & Support Admin Costs	\$ 79,425.69	\$ (8,734.63)	\$ 70,691.06		To reclassify building services costs
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**Adult Program**

Salaries, Facility Based Services	\$ 2,402,671.63	\$ (45,880.35)			To reclassify Maintenance Workers
		\$ (1,224.00)			To reclassify Business Manager
		\$ (3,498.06)			To reclassify Maintenance Worker
		\$ (98,064.40)			To reclassify General Manager, Greene Inc.
		\$ (7,845.51)	\$ 2,246,159.31		To reclassify Business Manager
Salaries, Unassign Adult Program	\$ -	\$ 36,658.99	\$ 36,658.99		To reclassify Behavior Support Specialist
Employee Benefits, Facility Based Services	\$ 1,043,158.77	\$ (19,189.38)			To reclassify Maintenance Workers
		\$ (221.56)			To reclassify Business Manager
		\$ (562.95)			To reclassify Maintenance Worker
		\$ (17,176.59)			To reclassify General Manager, Greene Inc.
		\$ (2,195.48)	\$ 1,003,812.81		To reclassify Business Manager
Employee Benefits, Unassign Adult Program	\$ -	\$ 8,876.71	\$ 8,876.71		To reclassify Behavior Support Specialist
Service Contracts, Facility Based Services	\$ 596,385.46	\$ (60,420.14)	\$ 535,965.32		To reclassify transportation costs
Other Expenses, Facility Based Services	\$ 967,356.32	\$ 57,531.19			To reclassify facility based expenses
		\$ (550,392.20)	\$ 474,495.31		To reclassify building services costs
Other Expenses, Community Employment	\$ 45,408.14	\$ (3,820.56)	\$ 41,587.58		To reclassify building services costs

**CBCR Reconcile**

**CBCR Reconcile Expenses**

Purchases Greater Than \$5,000	\$ -	\$ 17,479.00	\$ 17,479.00		To reclassify capital asset
Payments to Developmental Center	\$ -	\$ 46,932.20	\$ 46,932.20		To reclassify payments to developmental center

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# Dave Yost • Auditor of State

**GREENE 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 8, 2018**