



Dave Yost • Auditor of State

BROWN COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

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Independent Accountants' Report on Applying Agreed-Upon Procedures

Halina Schroeder, Audit Chief
Division of Fiscal Administration, Audit Office
Ohio Department of Developmental Disabilities
30 East Broad Street, 8th Floor
Columbus, Ohio 43215

Dear Ms. Schroeder:

As permitted by Ohio Rev. Code § 5123.05 and as required by the *Application for a § 1915(c) Home and Community Based Services Waiver*, Appendix I-2(c), the Auditor of State's Office performed the procedures enumerated below, to which the Ohio Department of Developmental Disabilities (DODD) agreed. The purpose is to assist you in evaluating whether the Brown County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2012 and 2013 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2012 and 2013 (Cost Report Guides) and to assist you 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 in the procedures 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 inquired with the County Board to obtain explanation of any potential errors.

We found costs for child speech therapy and facility based services for both years but no corresponding square footage reported. We inquired with the County Board and noted that no square footage should be reported as speech services were provided off site and facility based services were provided in rented space; therefore we reported no differences.

We also compared the 2012 and 2013 square footage totals to the final 2011 totals and found variances above 10 percent.

We performed the remaining square footage procedures on those areas that changed by more than 10 percent.

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

Statistics – Square Footage (Continued)

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 for 2012. We reported variances greater than 10 percent in Appendix B (2013).

4. We also 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 difference greater than 10 percent.

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 Revised Attendance by Acuity reports for the number of individuals served, days of attendance with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation 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 reported. We also footed the County Board's attendance statistics reports for accuracy.

We reported variances in Appendix A (2012) and Appendix B (2013).

3. We traced the number of total attendance days for five Adult Day Service individuals for two months in 2012 and 2013 between the County Board's monthly attendance invoice documentation and Attendance by Acuity 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 Attendance by Acuity report to the Acuity Assessment Instrument or other documentation for each individual. We also selected an additional individual in 2012 and two individuals in 2013 to ensure at least two individuals from each acuity level were tested, and performed the same acuity level comparison.

We found no differences.

4. DODD asked us to select 30 supported employment-community employment units from the detailed community employment units 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 Chapter 5123:2-9 (see Paid Claims testing) to identify variances greater than 10 percent to *Schedule B-1, Section B, Attendance Statistics*.

Statistics – Attendance (Continued)

We did not perform this procedure because the County Board did not provide Community Employment services.

Statistics – Transportation

1. We compared the number of one-way trips from the County Board's Title XX Quarterly Transportation reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than two percent of total units reported on each row of *Schedule B-3*. We also footed the County Board's Title XX Quarterly Transportation reports for accuracy.

The County Board did not track trips for non-waiver individuals funded through Title XX. The County Board provided an estimate of Title XX trips based on the Quarterly Title XX transportation reports multiplied by two to account for trips to and from facility based services. We reported the estimated Title XX trips on *Schedule B-3* in Appendix A (2012) and Appendix B (2013). We caution users of this information on the reliability of these estimated units.

Recommendation:

We recommend the County Board prepare and maintain the required documentation for facility based transportation, such as weekly route sheets and monthly summary transportation reports, for services as required by the Cost Report Guide in section Schedule B-3, Quarterly Summary of Transportation Services which states in pertinent part, "This worksheet requires statistical information for children and adult programs. Transportation records indicating trips to and from the county dd board programs must be maintained for each person transported and must be maintained by each county dd board" and the Audit and Records Retention Requirements section, which states, "Expenditure and Income Reports are subject to audit by DODD, ODJFS and CMS at their discretion. Records, documentation, and supplemental worksheets used to prepare the report must be kept on file for a period of seven years from the date of receipt of payment from all sources, or for six years following completion and adjudication of any state or federal initiated audit, whichever period of time is longer."

2. We traced the number of trips for five adults for April 2012 and October 2013 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 in 2012. We found no variances exceeding 10 percent in 2013.

3. We compared the cost of bus tokens/cabs from the County Board's State Expenses Detailed reports to the amount reported in *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than two percent of total units reported on each row of *Schedule B-3* and made any corresponding changes on *Worksheet 8, Transportation Services*. If no cost of bus tokens/cabs were reported, we reviewed the County Board's State Expenses Detailed report for any of these costs not identified.

The County Board did not report the cost of bus tokens, cabs on *Schedule B-3* for 2012 and 2013. We reviewed the County Board's State Expenses Detailed reports for any of these costs not identified. We found unreported costs as reported in Appendix A (2012). We found no unreported costs for 2013.

Statistics – Service and Support Administration (SSA)

1. We compared the number of SSA units (Targeted Case Management (TCM), Other SSA Allowable, Home Choice and SSA Unallowable) from the County Board's TCM Allowable/Un-Allowable 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 of *Schedule B-4*. We also footed the County Board's SSA reports for accuracy.

We found differences as reported in Appendix A (2012) and Appendix B (2013).

We also determined the County Board had Home Choice units in 2012 and 2013 which were erroneously reported as TCM units on Schedule B-4. The County Board provided the Home Choice Case Notes for each Home Choice individual. We totaled the units and reported the differences in Appendix A (2012) and Appendix B (2013). We also reported findings for recovery in Paid Claims for Home Choice units improperly reimbursed as TCM.

2. We haphazardly selected two samples of 60 Other SSA Allowable units for both 2012 and 2013 from the County Board's TCM Allowable/Un-Allowable Detail reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also 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.

If the variance identified was greater than 25 percent, we would select an additional sample of 60 units for that year and performed the same test. If the combined error rate of both samples for the same year was greater than 25 percent, we would project these differences across the population.

The units found to be in error exceeded 10 percent, but were less than 25 percent for 2012. We reported these variances in Appendix A (2012). We found no differences for 2013.

3. We haphazardly selected two samples of 30 SSA Unallowable units for both 2012 and 2013 from the County Board's TCM Allowable / Un-Allowable 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 ten percent of total units tested in each year.

We found no variances.

4. We determined if 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.

The County Board did record general time units 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 2012 and 2013 from the County Board's TCM Allowable/Un-Allowable 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. If the variance identified was greater than 25 percent, we would select an additional sample of 60 units for that year and performed the same test.

Statistics – Service and Support Administration (Continued)

We found no differences.

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the county auditor's 2012 and 2013 Revenue History reports for the Developmental Disabilities (B50) and Residential Facility DD (S40) funds 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 Southern Ohio Council of Governments (COG) County Board Summary Workbooks for 2012 and 2013.

We found differences as reported in Appendix A (2012) and Appendix B (2013).

3. We reviewed the County Board's State Account Code Detailed Report 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 on the Cost Reports in accordance with 2 CFR 225, Appendix A (C)(3)(c) and (4)(a):

- Miscellaneous refunds, reimbursements and other income in the amount of \$130,597 in 2012 and \$119,974 in 2013; and
- Title XX revenues in the amount of \$31,494 in 2012 and \$33,333 in 2013.

Paid Claims Testing

1. We selected 100 paid claims among all service codes from 2012 and 2013 from the Medicaid Billing System (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.

For selected commercial transportation services codes that have contracted 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, for any other selected services 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.

Paid Claims Testing (Continued)

If there is no documentation to support paid claims or the units paid are not supported by service documentation per the Ohio Admin. Code, DODD asked us to calculate a recoverable finding. Recoverable findings are subject to interest collection pursuant to Ohio Rev. Code § 5164.60.

We found no instances of contracted services for commercial transportation or other contracted services or non-compliance in our sample.

However, we determined in Statistics – Service and Support Administration that the County Board was over reimbursed for 47 units of Targeted Case Management (TCM) service in which the units were Home Choice transition coordination services. The Cost Report Guide states, in pertinent part, "Costs incurred for transition coordination activities provided to individuals as part of the Home Choice demonstration grant are allowable SSA costs. However, TCM cannot be billed for these services." We also made corresponding unit adjustments on *Schedule B-4*.

Recoverable Finding - 2013 Finding \$462.32

Service Code	Units	Review Results	Finding
TCM	47	Home Choice units billed as TCM	\$462.32

2. 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.

We found no instances where the Medicaid reimbursed units were greater than final TCM units. The County Board was not reimbursed for Supported Employment – Community Employment units during 2012 or 2013.

3. 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 in 2012 and 2013 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 Appropriation History reports for the Developmental Disabilities (B50) and Residential Facility DD (S40) funds.

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.

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

We found differences as reported in Appendix A (2012). We found no differences in 2013 and the Cost Report reconciled within acceptable limits for both years.

2. We compared County Board's State Expenses Detailed 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 \$250.

We reported variances in Appendix A (2012) and Appendix B (2013).

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 reported differences in Appendix A (2012) and Appendix B (2013).

4. We scanned the County Board's 2012 and 2013 State Expenses Detailed Reports and judgmentally selected 20 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 \$250.

We reported misclassified and non-federal reimbursable costs in Appendix A (2012) and Appendix B (2013).

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 that are non-federal reimbursable because they do not demonstrate that the County Board's programs received a measurable benefit as required under Appendix A, section (C) (3)(a) and the Cost Report Guides.

We found no program costs that lacked corresponding statistics.

5. We scanned the County Board's State Expenses Detailed reports for items purchased during 2012 and 2013 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Depreciation Schedule.

We reported differences for purchases that were not properly capitalized as reported in Appendix A (2012) and Appendix B (2013). We reported differences for 2012 purchases to record their first year's depreciation in Appendix B (2013).

6. We determined if the County Board reconciled its income and expenditures on a monthly basis by verifying that the County Board maintained documentation of the reconciliation for at least one month in each calendar year.

The County Board had supporting documentation for the months of March 2012 and October 2013 showing that it reconciled its income and expenditures with the county auditor.

Property, Depreciation, and Asset Verification Testing

1. We compared the depreciation costs reported in the County Board's Depreciation Schedules to the amounts reported on *Worksheet 1, Capital Costs*, and identified any cell variances greater than \$250.

We reported differences in Appendix A (2012) and Appendix B (2013).

2. We compared the County Board's final 2011 Depreciation Schedule and prior year depreciation adjustments to the County Board's 2012 and 2013 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 \$250.

We reported differences in Appendix A (2012) and Appendix B (2013).

3. We verified the County Board's capitalization threshold and haphazardly selected the lesser of 10 or 10 percent of the County Board's fixed assets which met the capitalization threshold and were being depreciated in their first year in either 2012 or 2013 and determined if the useful lives agreed to the estimated useful lives prescribed in the 2008 or 2013 American Hospital Association (AHA) Asset Guide. We also recomputed the first year's depreciation for the asset tested, based on the 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.

4. DODD asked us to haphazardly select the lesser of 10 percent or 10 disposed assets from 2012 and 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 items 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 did not perform this procedure because the County Board stated that no capital assets were disposed of in 2012 or 2013. We scanned the County Board's State Account Code Detailed Reports and did not find any proceeds from the sale or exchange of fixed assets.

Payroll Testing

1. We compared total salaries and benefits from worksheets 2 through 10 from the Cost Reports and the yearly totals to the payroll disbursements on the county auditor's Appropriation History report for the Developmental Disabilities (B50) fund to identify variances greater than two percent of the county auditor's report totals for this fund.

The variance was less than two percent in 2012. The 2013 variance was greater than two percent; however, after the adjustments in procedure two the County Board reconciled within two percent of the county auditor totals.

2. We compared the salaries and benefit costs on the County Board's State Expenses Detailed reports to the amounts reported on worksheets 2 through 10, to identify variances resulting in differences to another program or worksheet exceeding \$250.

We reported variances in Appendix A (2012) and Appendix B (2013).

Payroll Testing (Continued)

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 four selected, we compared the County Board's organizational chart, Payroll Totals By Job Description By Date Span 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 performed procedure 4. We reported differences from these procedures in Appendix A (2012) and Appendix B (2013) and because misclassification errors exceeded 10 percent of the sample size we performed procedure 4 below.
4. We scanned the County Board's Payroll Totals By Job Description By Date Span reports for 2012 and 2013 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 found no differences in 2012. We reported differences as reported in Appendix B (2013).

Medicaid Administrative Claiming (MAC)

1. We compared the salary and benefits entered on the MAC Cost by Individual reports to the County Board's State Expenses Detailed reports and determined if the MAC salary and benefits was greater. If the variance was greater than one percent, we would contact DODD's Random Moment Time Study (RMTS) Coordinator to correct the misstatements identified.

We found no variance exceeding one percent for both years.

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

We found no differences.

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 2nd quarter of 2012 and the 1st quarter of 2013. We selected 11 observed moments in 2012 and 7 observed moments in 2013 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.

Brown County Board of Developmental Disabilities
Independent Accountants' Report on
Applying Agreed-Upon Procedures

This report is intended solely for the use of the managements of the County Board, DODD, ODM 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.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

Dave Yost
Auditor of State

October 20, 2015

Appendix A
Brown County Board of Developmental Disabilities
2012 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Schedule B-1, Section B				
6. A (A) Facility Based Services	17	(1)	16	To correct individuals served
9. C (A) Facility Based Services	3	1	4	To correct individuals served
10. A (A) Facility Based Services	2,276	(476)	1,800	To correct days of attendance
12. B (A) Facility Based Services	28	144	172	To correct days of attendance
13. C (A) Facility Based Services	262	24	286	To correct days of attendance
Schedule B-3				
Facility Based Services (G) One Way Trips- Fourth Quarter	-	4,556	4,556	To report one-way trips
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 18,916	\$ 18,916	To report bus route purchases from December 2011
Schedule B-4				
1. TCM Units (D) 4th Quarter	6,937	(49)	6,888	To reclassify Home Choice units
2. Other SSA Allowable Units (D) 4th Quarter	484	(156)	313	To match SSA detailed unit report To reclassify eligibility determination SSA units
3. Home Choice Units (D) 4th Quarter	-	49	49	To reclassify Home Choice units
5. SSA Unallowable Units (D) 4th Quarter	12	(7)	20	To match SSA detailed unit report To reclassify eligibility determination SSA units
Schedule C				
V. Other Revenues				
(I) Other (Detail On Separate Sheet)- COG Revenue				
44 SOCOG Investment Portfolio	\$ 121,793	\$ (121,793)	\$ -	To match final COG workbook
Worksheet 1				
3. Buildings/Improve (U) Transportation	\$ 3,350	\$ 2,185 \$ (3,108) \$ (2,340) \$ (87)	\$ -	To record depreciation for assets To remove 2013 asset To remove 2013 asset To reclassify vehicles to general
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 51,092	\$ 1,697 \$ 410 \$ 87	\$ 53,286	To add depreciation for 2008 asset To add depreciation for 2008 asset To reclassify vehicles to general
5. Movable Equipment (N) Service & Support Admin	\$ 82	\$ 72	\$ 154	To add depreciation for 2008 asset
5. Movable Equipment (U) Transportation	\$ 3,263	\$ (3,263)	\$ -	To reclassify vehicles to general
5. Movable Equipment (X) Gen Expense All Prgm.	\$ -	\$ 3,263	\$ 3,263	To reclassify vehicles to general
7. Other (X) Gen Expense All Prgm.	\$ -	\$ 117	\$ 117	To add depreciation for 2008 asset
8. COG Expenses (N) Service & Support Admin	\$ -	\$ 50	\$ 50	To match final COG workbook
8. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 19	\$ 19	To match final COG workbook
Worksheet 2				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 11,124	\$ 5,545	\$ 16,669	To match benefits to detail
3. Service Contracts (X) Gen Expense All Prgm.	\$ 32,012	\$ 2,120 \$ (779)	\$ 33,353	To match expenses to detail To reclassify leases and rentals
4. Other Expenses (O) Non-Federal Reimbursable	\$ 1,933	\$ (1,020)	\$ 913	To match expenses to detail
4. Other Expenses (X) Gen Expense All Prgm.	\$ 73,863	\$ 20,718 \$ (53,266)	\$ 41,315	To match expenses to detail To reclassify building services expenses
5. COG Expense (N) Service & Support Admin	\$ -	\$ 1,712	\$ 1,712	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ -	\$ 673	\$ 673	To match final COG workbook
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 95,024	\$ 2,952	\$ 97,976	To match expenses to detail
Worksheet 2A				
1. Salaries (N) Service & Support Admin	\$ 25,253	\$ (25,253)	\$ -	To reclassify SSA Supervisor salary
2. Employee Benefits (N) Service & Support Admin	\$ 8,370	\$ 1,905 \$ (10,275)	\$ -	To match benefits to detail To reclassify SSA Supervisor benefits
4. Other Expenses (A) Early Intervention	\$ 891	\$ (891)	\$ -	To reclassify expenses due to removing program supervision payroll
4. Other Expenses (N) Service & Support Admin	\$ 8,945	\$ (8,832)	\$ -	To match expenses to detail To reclassify expenses due to removing program supervision payroll
Worksheet 3				
4. Other Expenses (N) Service & Support Admin	\$ 33,671	\$ (33,496) \$ (154)	\$ 21	To match expenses to detail To reclassify building services expenses reimbursed by Grow, Inc.
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 154 \$ 90,292	\$ 90,446	To reclassify building services expenses reimbursed by Grow, Inc. To reclassify building services expenses reimbursed by Grow, Inc.
4. Other Expenses (X) Gen Expense All Prgm.	\$ 22,203	\$ 27,136 \$ 53,266	\$ 12,313	To match expenses to detail To reclassify building services expenses To reclassify building services expenses reimbursed by Grow, Inc.
Worksheet 5				
3. Service Contracts (A) Early Intervention	\$ 18,883	\$ (97)	\$ 18,786	To reclassify leases and rentals

Appendix A
Brown County Board of Developmental Disabilities
2012 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
3. Service Contracts (M) Family Support Services	\$ 381	\$ (195)	\$ 186	To reclassify leases and rentals
4. Other Expenses (A) Early Intervention	\$ 810	\$ 891	\$ 1,701	To reclassify expenses due to removing program supervision payroll
5. COG Expenses (O) Non-Federal Reimbursable	\$ 9,380	\$ (1,239)	\$ 8,141	To match final COG workbook
Worksheet 8				
4. Other Expenses (E) Facility Based Services	\$ -	\$ 101,905	\$ 101,905	To reclassify transportation expenses
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 158,164	\$ 25,253	\$ 183,417	To reclassify SSA Supervisor salary
Employee Benefits (N) Service & Support Admin.		\$ (6,940)		To match benefits to detail
2. Costs	\$ 39,318	\$ 10,275	\$ 42,653	To reclassify SSA Supervisor benefits
Other Expenses (N) Service & Support Admin.				
4. Costs	\$ 35,794	\$ (14,285)		To match benefits to detail
		\$ 113		To reclassify expenses due to removing program supervision payroll
		\$ (1,099)	\$ 20,523	To reclassify leases and rentals
Worksheet 10				
4. Other Expenses (E) Facility Based Services	\$ 278,325	\$ (101,905)		To reclassify transportation expenses
		\$ (52,670)	\$ 123,750	To reconcile reimbursed fuel expenses
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Leases And Rentals	\$ -	\$ 97		To reclassify leases and rentals
		\$ 195		To reclassify leases and rentals
		\$ 1,099		To reclassify leases and rentals
		\$ 779	\$ 2,170	To reclassify leases and rentals
Plus: Other	\$ -	\$ 52,670	\$ 52,670	To reconcile reimbursed fuel expenses
Less: Capital Costs	\$ (58,063)	\$ (2,185)		To reconcile capital costs
		\$ 3,108		To reconcile capital costs
		\$ 2,340		To reconcile capital costs
		\$ (1,697)		To reconcile capital costs
		\$ (410)		To reconcile capital costs
		\$ (72)		To reconcile capital costs
		\$ (117)	\$ (57,096)	To reconcile capital costs
Total from 12/31 County Auditor's Report	\$ 1,472,431	\$ (623)	\$ 1,471,808	To reconcile County Auditor expenses

Appendix B
Brown County Board of Developmental Disabilities
2013 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Schedule A				
Room and Board/Cost to Live (L) Community				
19. Residential	\$ 12,750	\$ 3,880	16,630	To reclassify room and board expenses
Homemaker/Personal Care (L) Community				
23. Residential	\$ 3,880	\$ (3,880)	\$ -	To reclassify room and board expenses
Schedule B-1, Section A				
21. Service And Support Admin (D) General	710	(117)	593	To correct to square footage summary
Schedule B-1, Section B				
13. C (A) Facility Based Services	144	4	148	To correct days of attendance
Schedule B-3				
Facility Based Services (G) One Way Trips-				
5. Fourth Quarter	-	3,068	3,068	To report one-way trips
Schedule B-4				
1. TCM Units (D) 4th Quarter	7,656	(47)	7,609	To reclassify Home Choice units
2. Other SSA Allowable Units (D) 4th Quarter	361	(203)	158	To match SSA detailed unit report
3. Home Choice Units (D) 4th Quarter	3	47	50	To reclassify Home Choice units
5. SSA Unallowable Units (D) 4th Quarter	22	533	555	To match SSA detailed unit report
Schedule C				
I. County				
(B) Interest- COG Revenue	\$ -	\$ 23	\$ 23	To match final COG workbook
V. Other Revenues				
(I) Other (Detail On Separate Sheet)- COG Revenue				
44. SOCOG Investment Portfolio	\$ (138,208)	\$ 138,208	\$ -	To match final COG workbook
Worksheet 1				
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ -	\$ 51,990		To record depreciation for assets
		\$ 5,535		To record depreciation for assets
		\$ 1,697		To record depreciation for 2008 assets
		\$ 410		To record depreciation for 2008 assets
		\$ (898)		To remove depreciation for 2013 assets
		\$ (3,108)		To remove depreciation for 2013 assets
		\$ (2,340)	\$ 53,286	To remove depreciation for 2013 assets
5. Movable Equipment (N) Service & Support Admin	\$ -	\$ 72	\$ 72	To record depreciation for 2008 assets
5. Movable Equipment (X) Gen Expense All Prgm.	\$ -	\$ 3,263		To record depreciation for assets
		\$ 1,696	\$ 4,959	To record depreciation for 2012 copier
7. Other (X) Gen Expense All Prgm.	\$ -	\$ 117	\$ 117	To record depreciation for 2008 assets
8. COG Expenses (L) Community Residential	\$ 133	\$ (24)	\$ 109	To match final COG workbook
8. COG Expenses (M) Family Support Services	\$ 163	\$ (1)	\$ 162	To match final COG workbook
8. COG Expenses (N) Service & Support Admin	\$ 69	\$ (5)	\$ 64	To match final COG workbook
8. COG Expenses (O) Non-Federal Reimbursable	\$ 132	\$ (60)	\$ 72	To match final COG workbook
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 147,124	\$ (129,013)	\$ 18,111	To match salary to detail
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 41,238	\$ (33,007)	\$ 8,231	To match benefits to detail
4. Other Expenses (X) Gen Expense All Prgm.	\$ 40,163	\$ (8,696)		To match expenses to detail
		\$ (478)	\$ 30,989	To reclassify leases and rentals
5. COG Expenses (L) Community Residential	\$ 1,510	\$ (347)	\$ 1,163	To match final COG workbook
5. COG Expense (M) Family Support Services	\$ 1,860	\$ (132)	\$ 1,728	To match final COG workbook
5. COG Expense (N) Service & Support Admin	\$ 788	\$ (102)	\$ 686	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ 108,362	\$ (107,598)	\$ 764	To match final COG workbook
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 70,761	\$ 39,080	\$ 109,841	To match expenses to detail
Worksheet 2A				
1. Salaries (A) Early Intervention	\$ 33,588	\$ (20,522)		To reclassify EI Specialist salary
		\$ (13,066)	\$ -	To reclassify SSA salary
1. Salaries (N) Service & Support Admin	\$ 44,528	\$ (44,528)	\$ -	To reclassify SSA Supervisor salary
2. Employee Benefits (A) Early Intervention	\$ 8,179	\$ (6,624)		To reclassify EI Specialist benefits
		\$ (1,555)	\$ -	To reclassify SSA salary
2. Employee Benefits (N) Service & Support Admin	\$ 12,155	\$ (12,155)	\$ -	To reclassify SSA Supervisor benefits
4. Other Expenses (A) Early Intervention	\$ 2,382	\$ 299		To match expenses to detail
		\$ (2,681)	\$ -	To reclassify expenses due to removing program supervision payroll
4. Other Expenses (N) Service & Support Admin	\$ 1,347	\$ (1,347)	\$ -	To reclassify expenses due to removing program supervision payroll
Worksheet 3				
3. Service Contracts (E) Facility Based Services	\$ 2,339	\$ (2,058)	\$ 281	To reclassify building services expenses reimbursed by Grow, Inc.
3. Service Contracts (N) Service & Support Admin	\$ 14,631	\$ (12,875)	\$ 1,756	To reclassify building services expenses reimbursed by Grow, Inc.
3. Service Contracts (V) Admin	\$ 17,214	\$ (15,148)	\$ 2,066	To reclassify building services expenses reimbursed by Grow, Inc.

Appendix B
Brown County Board of Developmental Disabilities
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	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
4. Other Expenses (E) Facility Based Services	\$ 46,585	\$ (40,995)	\$ 5,590	To reclassify building services expenses reimbursed by Grow, Inc.
4. Other Expenses (N) Service & Support Admin	\$ 23,953	\$ (9,579)		To reclassify purchases > \$5000
		\$ (12,649)	\$ 1,725	To reclassify building services expenses reimbursed by (
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 2,058		To reclassify building services expenses reimbursed by Grow, Inc.
		\$ 12,875		To reclassify building services expenses reimbursed by Grow, Inc.
		\$ 15,148		To reclassify building services expenses reimbursed by Grow, Inc.
		\$ 40,995		To reclassify building services expenses reimbursed by Grow, Inc.
		\$ 12,649		To reclassify building services expenses reimbursed by Grow, Inc.
		\$ 8,348	\$ 92,073	To reclassify building services expenses reimbursed by Grow, Inc.
4. Other Expenses (V) Admin	\$ 14,874	\$ (5,388)		To reclassify purchases > \$5000
		\$ (8,348)	\$ 1,138	To reclassify building services expenses reimbursed by Grow, Inc.
Worksheet 5				
1. Salaries (A) Early Intervention	\$ -	\$ 20,522	\$ 20,522	To reclassify EI Specialist salary
2. Employee Benefits (A) Early Intervention	\$ -	\$ 6,624	\$ 6,624	To reclassify EI Specialist benefits
4. Other Expenses (A) Early Intervention	\$ 765	\$ 2,681		To reclassify expenses due to removing program supervision payroll
		\$ (98)	\$ 3,348	To reclassify leases and rentals
4. Other Expenses (M) Family Support Services	\$ 45,798	\$ (18,946)		To reclassify fees paid to COG
		\$ (18,946)		To reclassify fees paid to COG
		\$ (173)	\$ 7,733	To reclassify leases and rentals
5. COG Expenses (L) Community Residential	\$ -	\$ 5,646	\$ 5,646	To reclassify provider compliance review costs
5. COG Expenses (M) Family Support Services	\$ 14,727	\$ (500)	\$ 14,227	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 11,505	\$ (5,215)	\$ 6,290	To match final COG workbook
Worksheet 7-B				
5. COG Expenses (L) Community Residential	\$ 11,549	\$ (1,980)	\$ 9,569	To match final COG workbook
Worksheet 8				
4. Other Expenses (E) Facility Based Services	\$ -	\$ 55,475	\$ 55,475	To reclassify transportation expenses
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 198,936	\$ 44,528		To reclassify SSA Supervisor salary
		\$ 13,066	\$ 256,530	To reclassify SSA salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 46,204	\$ 12,155		To reclassify SSA Supervisor benefits
		\$ 1,555	\$ 59,914	To reclassify SSA benefits
4. Other Expenses (N) Service & Support Admin. Costs	\$ 56,679	\$ 1,966		To match expenses to detail
		\$ (30,269)		To reconcile purchases > \$5000
		\$ (1,219)		To reclassify leases and rentals
		\$ 1,347	\$ 28,504	To reclassify expenses due to removing program supervi
5. COG Expenses (N) Service & Support Admin. Costs	\$ 6,029	\$ (383)		To match final COG workbook
		\$ (5,646)	\$ -	To reclassify provider compliance review costs
Worksheet 10				
4. Other Expenses (E) Facility Based Services	\$ 192,823	\$ (35,321)		To reclassify 2008 cost report reconciliation
		\$ (55,475)		To reclassify transportation expenses
		\$ (18,210)		To reclassify 2008 cost report reconciliation
		\$ (8,012)	\$ 75,805	To reconcile reimbursed fuel expenses
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Leases And Rentals	\$ -	\$ 98		To reconcile purchases > \$5000
		\$ 173		To reclassify leases and rentals
		\$ 1,219		To reconcile purchases > \$5000
		\$ 478	\$ 1,968	To reclassify leases and rentals
Plus: Purchases Greater Than \$5,000	\$ -	\$ 9,579		To reconcile purchases > \$5000
		\$ 5,388		To reconcile purchases > \$5000
		\$ 30,269	\$ 45,236	To reconcile purchases > \$5000
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 106,858		To reconcile fees paid to COG
		\$ 18,946		To reconcile fees paid to COG
		\$ 18,946	\$ 144,750	To reconcile fees paid to COG
Plus: MAC Other	\$ (25,469)	\$ 25,469	\$ -	To remove MAC Other reconciling item
Plus: 2008 Cost Report Reconciliation	\$ -	\$ 35,321	\$ 35,321	To reconcile 2008 cost report reconciliation
Less: Capital Costs	\$ -	\$ (51,990)		To reconcile capital costs
		\$ (3,263)		To reconcile capital costs
		\$ (5,535)		To reconcile capital costs
		\$ 898		To reconcile capital costs
		\$ 3,108		To reconcile capital costs

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	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
		\$ 2,340		To reconcile capital costs
		\$ (1,697)		To reconcile capital costs
		\$ (410)		To reconcile capital costs
		\$ (72)		To reconcile capital costs
		\$ (117)		To reconcile capital costs
		\$ (1,696)	\$ (58,434)	To reconcile capital costs
Less: Other	\$ -	\$ 18,210		To reconcile 2008 cost report reconciliation
		\$ 8,012	\$ 26,222	To reconcile reimbursed fuel expenses

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Dave Yost • Auditor of State

BROWN COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

BROWN 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
DECEMBER 24, 2015**