



Dave Yost • Auditor of State

RICHLAND COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

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Independent Auditor's Report on Applying Agreed-Upon Procedures

Halina Schroeder, Audit Chief
Division of Fiscal Administration, Audit Office
Ohio Department of Developmental Disabilities
30 E. Broad Street, 13th 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 Richland County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2011 and 2012 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2011 and 2012 (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. DODD requested that we tour the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle space. DODD also asked us to perform the additional procedures listed below only on those areas that changed by more than 10 percent from the final 2010 square footage totals.

We toured the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle floor space. We found no unreported rented or idle floor space.

We also compared 2011 and 2012 square footage totals to final 2010 square footage totals and found that the square footage reported changed by more than 10 percent for Speech, Occupational Therapy, Physical Therapy, Early Intervention, Community Employment, Medicaid Administration (MAC) and Non-Reimbursable. We performed limited procedures below in those areas.

In addition, we found that square footage was not allocated for the MAC Coordinator and Assistant Coordinator and that square footage was reported for a building at 971 West Longview Avenue which was not owned by the County Board. We reported these differences in Appendix A (2011) and Appendix B (2012).

STATISTICS – SQUARE FOOTAGE (Continued)

2. DODD requested that we report variances if the County Board's square footage for three rooms varied by more than 10 percent of the square footage reported in the summary which rolls up to *Schedule B-1, Section A, Square Footage*.

We measured three rooms and compared the square footage to the County Board's square footage summary.

We found no variances exceeding 10 percent.

3. DODD asked us to report variances if the County Board's square footage for one floor plan varied by more than 10 percent of the square footage reported in the summary which rolls up to *Schedule B-1, Section A, Square Footage*.

We compared square footage for each room on the floor plans that changed from the final 2010 square footage to the County Board's summary for each year.

We found no variances exceeding 10 percent.

4. DODD requested that we report variances if the County Board's square footage summary varied by more than 10 percent when comparing the County Board's summary to the Cost Report for any cell within *Schedule B-1, Section A, Square Footage*.

We compared the County Board's square footage summary to the square footage reported in each cell in *Schedule B-1, Section A, Square Footage*.

We reported variances exceeding 10 percent in Appendix A (2011) and Appendix B (2012).

5. DODD requested that we obtain the County Board's methodology for allocating square footage between programs and review the methodology to ensure that square footage for areas shared by more than one type of service is allocated by program based on reported usage of the area in accordance with the Cost Report Guides.

We obtained the County Board's methodology and compared it to the Cost Report Guides.

We found no inconsistencies as a result of applying this procedure.

STATISTICS – TRANSPORTATION

1. DODD requested that we report variances if the County Board's transportation units were not within two percent of total units reported on each line of *Schedule B-3, Quarterly Summary of Transportation Services*.

We compared the number of one-way trips from the County Board's Transportation Summary report with those statistics as reported in *Schedule B-3*. We also footed the County Board's Transportation Summary report for accuracy.

We found differences exceeding two percent as reported in Appendix A (2011). We found no differences in 2012.

STATISTICS – TRANSPORTATION (Continued)

2. DODD asked us to report variances of more than 10 percent of the total trips taken for five individuals for both 2011 and 2012, between the County Board's internal documentation versus the amount reported on *Schedule B-3, Quarterly Summary of Transportation Services*.

We traced the number of trips for four adults and one child for October 2011 and July or August 2012 from the County Board's daily reporting documentation to *Schedule B-3*.

We found no differences exceeding 10 percent.

3. DODD requested that we report variances if the County Board's cost of bus tokens/cabs was not within two percent of the total amount reported on *Schedule B-3, Quarterly Summary of Transportation Services*.

We compared the cost of bus tokens/cabs from the County Board's detailed expense reports to the amount reported in *Schedule B-3*.

We found differences as reported in Appendix A (2011) and Appendix B (2012).

We also found that the County Board paid service charges for commercial transportation; however, the County Board had no support for how the service charges were calculated or how it determined that the charges were reasonable. See the Non-Payroll Expenditures and Reconciliation to the County Auditor Report section for the recommendation regarding the requirement for contracted services to meet all applicable requirements as outlined in the Cost Report Guides, 2 CFR Part 225 Appendix A, Section C (2) for reasonable costs, and the Provider Reimbursement Manual (CMS Publication 15-1).

STATISTICS – ATTENDANCE

1. We reviewed the Cost Reports to determine 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 result in unassigned program or general expenses-all program costs.

In 2011, we found no unassigned program or general expenses. In 2012, we determined that the number of individuals served for worksheets 7B, 7C, 7D, 7E and 7F needed to be obtained as costs were reported in unassigned children program and/or general expense – all programs and were not being allocated to Early Intervention, Pre-school, School Age and/or Facility Based Services. The County Board provided these omitted statistics.

These statistics are reported in Appendix A (2011) and Appendix B (2012).

2. DODD asked us to compare the County Board's final 2010 typical hours of service reported on *Schedule B-1, Section B, Attendance Statistics* to the typical hours of service reported on *Schedule B-1* for 2011 and, if the hours are the same, to do no additional procedures.

We compared the final 2010 typical hours of service to the typical hours of service reported on *Schedule B-1* for 2011.

We found no differences.

STATISTICS – ATTENDANCE (Continued)

3. DODD requested that we report variances if the County Board's attendance statistics were not within two percent of the attendance statistics reported.

We compared the County Board's Attendance 01/01/2011-12/31/2011 and 01/01/2012-12/31/2012; 2012 attendance by acuity; Rec Billing Reimbursement Summary - Supported Employment Community 2011 and 2012 Cost Report; and the Roster List 2011 and 2012 Community Services reports for the number of individuals served, days of attendance, and 15 minute units with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation, Enclave and Community Employment on *Schedule B-1, Section B, Attendance Statistics* and determined if the statistics were reported in accordance with the Cost Report Guides. We also footed the County Board's reports on attendance statistics for accuracy.

We found differences exceeding two percent for Enclave services in 2011 and Community Employment 15 minute units in 2012. We reported differences in Appendix A (2011) and Appendix B (2012).

4. DODD asked us to report variances if the individuals served varied by more than 10 percent when comparing to the prior period's final attendance statistics on *Schedule B-1, Section B, Attendance Statistics* for 2011.

We compared the County Board's final 2010 individuals served to the final individuals served for Day Habilitation/Adult Day Services/Vocational Habilitation and Enclave for 2011 on *Schedule B-1, Section B, Attendance Statistics* and determined if the variances were over 10 percent.

The number of reported individuals served for Enclave changed by more than 10 percent from the prior year in 2011 and as a result we performed procedure 5 below.

5. DODD requested that we report variances if the individuals served on *Schedule B-1, Section B, Attendance Statistics* were not within three of the individuals documented on the attendance sheets.

We haphazardly selected 14 individual names from the County Board's attendance sheets for 2011 and compared the individuals by name to the compiled listing of individuals served by program documentation which rolls up to *Schedule B-1*.

We found no differences.

6. DODD requested that we report variances in the total attendance days for five individuals for two months in 2012 between the County Board's monthly attendance documentation and the number of days reported on *Schedule B-1, Section B, Attendance Statistics*. DODD also asked us to compare the acuity level on the County Board's 2012 attendance by acuity report to the Acuity Assessment Instrument for each individual.

The County Board does not maintain monthly attendance documentation; therefore, we traced the number of attendance days for four adult day service and one enclave individual for two months each in 2012 from the quarterly County Board's Trans for Cost Report ATB, FTB, NATB Richland County, Day Array Billing Detail and Day Array Data reports.

We found no differences.

STATISTICS – ATTENDANCE (Continued)

In addition, we compared each acuity level on the 2012 attendance by acuity report to the Acuity Assessment Instrument for the same five individuals. We also selected three additional individuals to ensure that at least two individuals from each acuity level was tested, and performed the same acuity level comparison.

We found differences and reported the acuity variances in Appendix B (2012).

Based on differences in acuity noted above, we also compared the paid claims in the Medicaid Billing System (MBS) data to the County Board's Acuity Assessment instrument to ensure the County Board was correctly reimbursed. The error noted did not result in an overpayment as the County Board incorrectly reported an acuity level with a lower reimbursement.

7. DODD requested that we report variances to *Schedule B-1, Section B, Attendance Statistics* if more than three of the 15 minute community employment units tested were not calculated in accordance with the Cost Report Guides or if any units did not meet the service documentation requirements of Ohio Admin. Code §§ 5123:2-9-05 (as described in Paid Claims testing, procedure 1).

We haphazardly selected 15 units from 2011 and 15 units from 2012 from the County Board's Receivable Billing Reimbursement Detail reports and determined if the units were calculated in accordance with the Cost Report Guides and met the service documentation requirements.

We found no differences or instances of non-compliance.

ACUITY TESTING

1. DODD requested that we report variances if days of attendance on the Days of Attendance by Acuity supplemental worksheet for 2008, 2009, 2010 and 2011 did not agree to the County Board's supporting documentation.

We compared the County Board's attendance by acuity reports for the days of attendance for Day Habilitation/Adult Day Services/ Vocational Habilitation and Enclave with the Days of Attendance by Acuity supplemental worksheet for 2008, 2009, 2010 and 2011.

We found no variances in 2008 or 2010.

For 2009, we found 249 Adult Day Services attendance days should be added to acuity level A.

For 2011, we found one Enclave attendance day should be added to acuity level A and 846 Adult Day Services attendances days that should be removed from acuity level A.

2. We also compared two individuals from each acuity level on the County Board's 2008 through 2011 attendance by acuity reports to the Acuity Assessment Instrument for each individual for each respective year.

We found no acuity variances for 2008, 2009, 2010 or 2011.

We reported the differences from procedure 1 on revised Days of Attendance by Acuity supplemental spreadsheet for 2009 and 2011 and submitted it to DODD.

STATISTICS – SERVICE AND SUPPORT ADMINISTRATION (SSA)

1. DODD requested that we report variances if the County Board's SSA units were not within two percent of total units reported on each line of *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration*.

We compared the number of SSA units (Targeted Case Management (TCM), Other SSA Allowable, Home Choice and SSA Unallowable) from the County Board's Receivable Billing Reimbursable Detail Reports and the Home Choice Case Notes with those statistics reported in *Schedule B-4*. We also footed the County Board's SSA reports for accuracy.

We found differences as reported in Appendix A (2011) and Appendix B (2012).

2. DODD asked us to report variances if the Other SSA Allowable units tested had an error rate exceeding 10 percent.

We haphazardly selected two samples of 60 Other SSA Allowable units for both 2011 and 2012 from the Receivable Billing Reimbursable Detail reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation elements required by Ohio Admin. Code § 5101:3-48-01(F).

The units found to be in error exceeded 10 percent of our sample for both 2011 and 2012 due to a systemic issue with units provided by Help Me Grow Service Coordinators. The County Board included units on *Schedule B-4* which were provided by Help Me Grow Service Coordinators to children under the age of three. Ohio Admin. Code § 5101:3-48-01(C) says in pertinent part "(1) Individuals eligible for Medicaid coverage of TCM services are: (a) Medicaid eligible individuals, regardless of age, who are enrolled on home and community-based service (HCBS) waivers administered by the DODD, and (b) All other Medicaid eligible individuals, age three or above, who are determined to have mental retardation or other developmental disability according to section 5126.01 of the Revised Code." We confirmed with the County Board that these children were not enrolled in a waiver. We obtained the Receivable Billing History report and identified 2,368 Other SSA Allowable units in 2011 and 3,941 Other SSA Allowable units in 2012 as incorrectly classified.

We reported the differences in Appendix A (2011) and Appendix B (2012).

3. DODD asked us to report variances if the SSA Unallowable units tested had an error rate exceeding 10 percent.

We haphazardly selected a sample of 60 Unallowable SSA service units for both 2011 and 2012 from the Receivable Billing Reimbursable Detail reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation elements required by Ohio Admin. Code § 5101:3-48-01(F).

The units found to be in error exceeded 10 percent of our SSA Unallowable services sample in both 2011 and 2012; therefore, we selected additional samples of 60 Unallowable SSA service units for both 2011 and 2012. The units found to be in error in the additional samples also exceeded 10 percent. Our review of supporting documentation indicated a systemic issue.

STATISTICS – SERVICE AND SUPPORT ADMINISTRATION (Continued)

We selected our sample of 120 units from both 2011 and 2012 and found 44 percent of these units in 2011 and 20 percent of these units in 2012 were for Quality Assurance reviews administered by employees in the MAC program. Since these employees' time was billed to the MAC program, the County Board should not have reported these reviews as SSA units. We obtained the Case Notes Summary of Time and Units Billed By Case Manager report and identified 2,147 units in 2011 and 966 units in 2012 as reported in error. Also, in 2011, we found units to be in error that were for general time activities and because the total units in error exceeded 10 percent, we identified adjustment for errors found in the sample.

We reported the differences in Appendix A (2011) and Appendix B (2012).

4. DODD requested that we report decreases exceeding five percent in total SSA units by line on *Schedule B-4* when compared to the prior year's final Cost Report for 2011. DODD also asked us to report changes exceeding five percent in total SSA units by line on *Schedule B-4* when compared to the prior year's final Cost Report for 2012.

We compared the final 2010 SSA units to the final 2011 SSA units and the final 2011 SSA units to the final 2012 SSA units.

The final 2011 Unallowable SSA units decreased by five percent or more from the 2010 *Schedule B-4*. We obtained the County Board's explanation that the overall productivity dropped.

The final 2012 Other SSA Allowable and Home Choice units increased by five percent or more from the 2011 *Schedule B-4*. We obtained the County Board's explanation that there was a spike in the overall number of individuals served and it did not participate in Home Choice in previous years.

5. DODD asked us to determine 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. If 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, DODD requested that we determine if they were properly classified and report any variances with an error rate exceeding 10 percent and indicating a systemic issue.

We did not perform this procedure because the County Board stated it did not track general time units in 2011 or 2012.

REVENUE COST REPORTING AND RECONCILIATION TO THE COUNTY AUDITOR REPORT

1. DODD asked us to compare the receipt totals from the county auditor's detailed receipt reports for the County Board to the County Auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We compared the receipt totals from the 12/31/2011 and 12/31/2012 county auditor's Detailed Revenue Transactions report for the General Operating (0185018), Capital (2175217), Gift (500500), and Capital Project (2185218) funds to the county auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We found differences as reported in Appendix A (2011) and Appendix B (2012).

REVENUE COST REPORTING AND RECONCILIATION TO THE COUNTY AUDITOR REPORT (Continued)

2. DODD asked us to determine whether total County Board receipts reported in the *Reconciliation to County Auditor Worksheets* reconciled within 1/4 percent of the county auditor's yearly report of total receipts for these funds and, if the Cost Reports do not reconcile within limits, to perform procedure 3.

Total County Board receipts did not reconcile within limits for these funds. Receipts in the county auditor's reports exceeded the County Board receipts by \$115,868 in 2011 and \$647,178 in 2012. We found that revenues from the Gift and Capital Project funds were not included in the 2011 Cost Report and revenues from the Gift and Capital funds were not included in the 2012 Cost Report. We reported adjustments in Appendix A (2011) and Appendix B (2012) to add these revenues. After these adjustments were made, the total County Board receipts reconciled within allowable limits.

3. DODD asked us to compare the account description and amount for each revenue reconciling item on the *Reconciliation to County Auditor Worksheet* to the County Board's Detail Revenue Transactions Reports and other supporting documentation such as county tax settlement sheets.

We did not perform this procedure – see procedure 2 above.

4. DODD requested that we compare revenue entries on *Schedule C, Income Report* to the council of governments (COG) prepared County Board Summary Workbooks for 2011 and 2012.

We compared revenue entries on *Schedule C, Income Report* to the North East Ohio Network prepared County Board Summary Workbooks.

We found no differences.

5. We reviewed the County Board's Detail Revenue Transactions 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):

- Fuel Tax refunds in the amount of \$2,949 in 2011 and \$2,266 in 2012;
- IDEA Part B revenues in the amount of \$33,462 in 2011;
- IDEA Early Childhood Special Education revenues in the amount of \$35,433 in 2011 and \$43,757 in 2012;
- School Lunch Program revenues in the amount of \$31,572 in 2011 and \$30,559 in 2012;
- Title XX revenues in the amount of \$127,384 in 2011 and \$118,986 in 2012;
- PERS revenues in the amount of \$139 in 2011; and
- Help Me Grow revenues in the amount of \$119,640 in 2011 and \$90,832 in 2012.

We also noted Opportunities for Ohioans with Disabilities (formerly the Ohio Rehabilitation Services Commission) which included Pathways program revenue in the amount of \$689,028 in 2011 and \$682,296 in 2012. The County Board recorded Pathways revenue in the amount of \$650,500 in 2011 and \$582,296 in 2012 as revenue offsets on the *Allocation for Costs for a1, Adult*. We found additional Pathways expenses and reclassified to *Worksheet 10, Adult Program Worksheet*, as well as, additional corresponding expenses that should be offset on *Schedule a1, Adult Program* as reported in Appendix A (2011) and Appendix B (2012).

PAID CLAIMS TESTING

1. We selected 105 paid services among all service codes from 2011 and 2012 from the MBS data and determined if the services met the following service documentation requirements of Ohio Admin. Code §§ 5123:2-9-05, 5123-2-9-18(H)(1)-(2), and 5101:3-48-01(F) as applicable to the specific service provided:
 - Date of service;
 - Place of service;
 - Name of the recipient;
 - Name of the provider;
 - Signature of the person delivering the service or initials of the person delivering the service if the signature and corresponding initials are on file with the provider;
 - Type of service;
 - Number of units of the delivered service or continuous amount of uninterrupted time during which the service was provided;
 - Group size in which the services were delivered; and
 - Arrival and departure times of the provider of service's site visit to the recipient's location or of the recipient's visit to the provider of service's location

For non-medical transportation service codes, we reviewed similar service documentation requirements to ensure compliance with Ohio Admin. Code § 5123:2-9-18(H)(1)-(2) excluding H(1)(d),(f),(j) and H(2)(d),(f). In addition, for selected services codes that have contracted services, DODD asked us to compare 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, DODD asked that we obtain documentation and identify all overpayments related to reimbursements exceeding the usual and customary rate.

We found instances of non-compliance with these documentation requirements for 2011 and 2012. We selected an additional sample of units in 2011 due to a systemic issue found. The instances of non-compliance were in the following service codes: Supported Employment - Community - 15 minute unit (ACO); Adult Day Support - 15 minute unit (ADF); Adult Day Support and Vocational Habilitation Combination - 15 minute unit (AXF/FXF); Non-Medical Transportation - One Way Trip (ATB); Non-Medical Transportation - One Way Trip - Taxi/Livery/Bus (FTT); and Targeted Case Management (TCM) service. For contract services, we found no differences between the usual and customary and reimbursed rates. The County Board did not include the additional service charge noted in its transportation contract as part of the usual and customary rate used in submitting claims for Medicaid reimbursement. It is our understanding that DODD is developing guidance around non-medical transportation which will aid the County Board in ensuring that its billing practices for this service are in compliance with Medicaid rules.

Our original sample included four instances where ADF, AXF and FXF services in 2011 had 40 units or greater on one day and we found that in these four instances the units were billed in excess of actual service delivery time. As a result, we selected an additional sample of 20 services from those same service codes in which over 40 units were reimbursed per day. Overpayments were identified for 19 of the 20 additional services tested. We determined that the overpayments were limited to March 2011 and we calculated overpayments for the remaining instances in that month with paid units over 40 per day for the three service codes.

PAID CLAIMS TESTING (Continued)

We also noted TCM service units in 2011 in which the individual met criteria for coverage exclusion. According to Ohio Admin. Code § 5101-3-48-01(2)(a), Activities performed on behalf of an eligible individual residing in an institution are not billable for Medicaid TCM reimbursement except for the last 180 consecutive days of residence when the activities are related to moving the eligible individual from an institution to a non-institutional community setting.

Recoverable Finding - 2011

Finding \$2,038.70

Service Code	Units	Review Results	Finding
ADF	20	Units billed exceeded actual service delivery	\$40.02
AXF	736	Units billed exceeded actual service delivery	\$911.45
FXF	483	Units billed exceeded actual service delivery	\$536.56
FTT	1	Lack of supporting documentation	\$14.43
TCM	54	Recorded start and end time did not match actual service delivery; services to a nursing home resident	\$536.24
		Total	\$2,038.70

Recoverable Finding - 2012

Finding \$577.83

Service Code	Units	Review Results	Finding
ATB	5	Units billed exceeded actual service delivery	\$60.78
FXF	49	Units billed exceeded actual service delivery	\$24.57
ACO	48	Recorded start and end time did not match actual service delivery	\$492.48
		Total	\$577.83

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

- DODD requested that we report variances if units reimbursed by Medicaid were more than the units reported in the Cost Reports.

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.

We found no instance where the Medicaid reimbursed units were greater than final TCM and Supported Employment - Community Employment units.

- DODD asked us to report whether any reimbursements exceeded disbursements on *Schedule A, Summary of Service Costs- By Program* by two percent.

The County Board did not report costs on *Schedule A, Summary of Service Costs – By Program*, for Lines (20) to Line (25) in either year. We reviewed the MBS Summary by Service Code reports and found the County Board was not reimbursed for these services in 2011 and 2012.

NON-PAYROLL EXPENDITURES AND RECONCILIATION TO THE COUNTY AUDITOR REPORT

1. DODD asked us to compare the disbursement totals from the county auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the county auditor's disbursements report for County Board's funds.

We compared the disbursement totals from the 12/31/2011 and 12/31/2012 county auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the County Auditor's Detail Expense Transactions report for the General Operating (0185018), Capital Project (2185218), Capital Improvements (2175217) and Gift (5005000) funds.

We found differences as reported in Appendix A (2011) and Appendix B (2012).

2. DODD asked us to determine whether total County Board disbursements reported in the *Reconciliation to County Auditor Worksheets* reconciled within 1/4 percent of the County Auditor's yearly report of total disbursements for these funds and, if Cost Reports did not reconcile within acceptable limits, to perform procedure 3.

The 2011 Cost Report did not reconcile within acceptable limits. Disbursements in the county auditor's report exceeded the County Board disbursements by \$104,942.63. We determined the difference was due to the County Board omitting its Capital Project and Gift funds. We reported adjustments in Appendix A (2011) and, with these adjustments, the Cost Report reconciled within acceptable limits.

The 2012 Cost Report did not reconcile within acceptable limits. Disbursements in the county auditor's report exceeded the County Board disbursements by \$483,274.18 and we performed procedure 3 below.

3. We compared the account description and amount for each reconciling item on the *County Auditor Reconciliation Worksheets* to the County Board's detailed expenditure reports and other supporting documentation for 2012.

We found differences as reported in Appendix B (2012). With these adjustments, the Cost Report reconciled within acceptable limits.

4. DODD asked us to compare the County Board's detailed disbursements to the amounts reported on worksheets 2 through 10, and report variances exceeding \$100 for service contracts and other expenses on any worksheet.

In order to compare the detailed expenditure reports to the Cost Report, we prepared summary spreadsheets that totaled expenses by Cost Report cell using the County Board's supplemental spreadsheets. We then compared all service contract and other expenses entries on worksheets 2 through 10 to our prepared summary spreadsheets.

We found differences as reported in Appendix A (2011) and Appendix B (2012).

5. DODD asked us to compared disbursement entries on *Schedule A, Summary of Service Costs – By Program* and worksheets 2 through 10 to the COG prepared County Board Summary Workbooks.

We compared disbursement entries on *Schedule A*, and worksheets 2 through 10 to the COG prepared County Board Summary Workbooks. We found differences as reported in Appendix A (2011) and Appendix B (2012).

NON-PAYROLL EXPENDITURES AND RECONCILIATION TO THE COUNTY AUDITOR REPORT (Continued)

6. DODD asked us to determine whether the County Board's detailed disbursements were properly classified within two percent of total service contracts and other expenses for all worksheets and if any worksheet included disbursements over \$100 which are non-federal reimbursable under 2 CFR 225 Appendix B.

We scanned our summaries developed from the County Board's detailed expenditure reports (see procedure 4) for service contracts and other expenses in the following columns and worksheets: column (X) General Expense-All Programs on worksheets 2 through 8; column (N) Service and Support Administration Costs on worksheet 9; and columns (E) Facility Based Services, (F) Enclave, and (G) Community Employment on worksheet 10 and reviewed documentation to identify disbursements not classified as prescribed by the Cost Report Guides or costs which are non-federal reimbursable under 2 CFR 225 Appendix B.

We also reviewed the Transit Service Agreement for Demand Response Services between the County Board and Richland County Transit Board and noted the County Board agreed to pay a service charge of \$1.00 per trip or \$21.00 per monthly pass through September 2011 and then \$3.00 per trip or \$30.00 per monthly pass thereafter in addition to the normal and customary fare rate for demand response individual trips or a demand response monthly pass. The agreement does not specify what the service charge covers.

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

We found misclassified and non-federal reimbursable costs as reported in Appendix A (2011) and Appendix B (2012).

Recommendation:

We recommend that DODD provide technical assistance to the County Board to ensure that its costs for contracted services meet all applicable requirements as outlined in the Cost Report Guides, 2 CFR Part 225 and the Provider Reimbursement Manual (CMS Publication 15-1). The technical assistance should provide guidance on how the County Board can meet the requirement in Section 2103 to be a prudent and cost-conscious buyer that refuses to pay more than the going price for an item or service, and seeks to economize by minimizing cost. Implicit in the intention that actual costs be paid to the extent they are reasonable is the expectation that the provider seeks to minimize its costs and that its actual costs do not exceed what a prudent and cost conscious buyer pays for a given item or service.

In order to be allowable costs, costs must meet the criteria of 2 CFR 225; and the Provider Reimbursement Manual, CMS Publication 15-1. A section of the allowable cost requirement is the "reasonable cost" criteria. In order to be considered reasonable, costs shall not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. In addition, CMS Publication 15-1, Section 2102.1 states: "The objective is that under the methods of determining costs, the costs for individuals covered by the program are not borne by others not so covered and the costs for individuals not so covered are not borne by the program."

NON-PAYROLL EXPENDITURES AND RECONCILIATION TO THE COUNTY AUDITOR REPORT (Continued)

Recommendation (Continued):

In determining reasonableness of a given cost, OMB Circular A-87 states that consideration must be given to:

- whether the cost is of a type generally recognized as ordinary and necessary for the operation in performance of the function for which the cost was incurred;
- the restraints or requirements imposed by such factors as sound business practices; arm's length transactions; federal, state, and other laws and regulations; and terms and conditions of the federal award or entitlement;
- market prices for comparable goods or services;
- whether the individuals concerned acted with prudence in the circumstances considering their responsibilities to the County Board, its employees, the public at large, and the federal government; and
- significant deviations from the established practices of the County Board which may unjustifiably increase the federal awards' cost.

In addition, under CMS Publication 15-1, Section 2304, the County Board is required to have cost information that is "current, accurate, and in sufficient detail to support payments made for services rendered to beneficiaries. This includes all ledgers, books, records and original evidences of cost (purchase requisitions, purchase orders, vouchers, requisitions for materials, inventories, labor time cards, payrolls, bases for apportioning costs, etc.), which pertain to the determination of reasonable cost, capable of being audited." For example the contract could include a detailed budget by expense type to show the service components and corresponding costs for what the County Board is buying.

DODD should also implement procedures for detecting and investigating situations in which costs seem excessive. In addition to querying County Boards about indirect, as well as direct discounts, DODD may inquire if techniques for evaluating contract costs described in CMS Publication 15-1, Section 2135.3(D)(1) were used by the County Board, such as comparing a "contractor's package of services against a comparable package of services, including those which might have submitted competitive bids." Examples could include comparisons with other local commercial transportation providers including taxi services, and other paratransit providers such as ambulette providers. A second technique is "to divide a package of services into separate components so that they can be evaluated with comparable services provided in the marketplace." This method may require a detailed budget be submitted by the contractor so that cost components can be evaluated separately (e.g. number of vehicles and cost per vehicle, full time equivalent contractor staff used and cost per hour, fuel and training costs, etc.). A third method involves determining if contract costs were "evaluated based on whether the service is at least as cost effective as could be furnished by the Provider in-house" through a detailed cost comparison analysis using techniques described in the first two methods. This would entail more than comparing costs to the current waiver state rate. In those cases where DODD finds that a County Board is paying more than the going price for a service, does not try to realize available savings, or lacks clear justification for the premium, DODD should exclude excess costs in determining allowable costs.

7. DODD asked us to scan the County Board's detailed expense reports for items purchased during 2011 and 2012 that met the County Board's capitalization threshold of \$5,000 and trace them to inclusion on the County Board's fixed asset listing.

NON-PAYROLL EXPENDITURES AND RECONCILIATION TO THE COUNTY AUDITOR REPORT (Continued)

We scanned our summaries developed from the County Board's detailed expenditure report (see procedure 4) for items purchased during 2011 and 2012 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Depreciation Ledger by Location report.

We reported differences for purchases that were not properly capitalized as reported in Appendix A (2011) and Appendix B (2012). We reported differences for 2011 purchases to record the first year's depreciation in Appendix B (2012).

8. DODD asked us to select disbursements from 2011 and 2012 from the County Board's detailed expense reports that were classified as service contract and other expenses on worksheets 2 through 10 and determine if supporting documentation was maintained as required by 2 CFR 225 (OMB Circular A-87, Appendix A, (C)(1)(j)) and the disbursement was properly classified according to the Cost Report Guides.

We haphazardly selected 40 disbursements from 2011 and 2012 from our summaries developed from the County Board's detailed expenditure reports (see procedure 4) that were classified as service contract and other expenses on worksheets 2 through 10. We determined if supporting documentation was maintained as required by 2 CFR 225 (OMB Circular A-87, Appendix A, (C)(1)(j)) and the disbursement was properly classified according to the Cost Report Guides.

We reported misclassified and non-federal reimbursable costs in Appendix A (2011) and Appendix B (2012).

PROPERTY, DEPRECIATION, AND ASSET VERIFICATION TESTING

1. We compared the County Board's procedures regarding capitalization of fixed assets with the Cost Report Guides for preparing *Worksheet 1, Capital Costs* and 2 CFR 225 (OMB Circular A-87, Appendix B, 15(a)(2)).

We found no inconsistencies as a result of applying this procedure.

2. DODD asked us to compare the depreciation costs reported in the County Board's depreciation schedules to the amounts reported on *Worksheet 1, Capital Costs*, and to report variances exceeding \$100.

We compared all depreciation entries reported on *Worksheet 1, Capital Costs* to the County Board's Depreciation Ledger by Location report.

We found differences exceeding \$100 as reported in Appendix A (2011). In 2012, we found no differences exceeding \$100.

3. We compared the County Board's final 2010 Depreciation Ledger by Location report to the County Board's 2011 and 2012 Depreciation Ledger by Location report 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.

We found differences as reported in Appendix A (2011) and Appendix B (2012).

PROPERTY, DEPRECIATION, AND ASSET VERIFICATION TESTING (Continued)

4. We haphazardly selected 12 of the County Board's fixed assets which meet the County Board's capitalization policy and are being depreciated in their first year in either 2011 or 2012 to determine if the useful lives agreed to the estimated useful lives prescribed in the 2008 American Hospital Association (AHA) Asset Guide. We also recomputed the first year's depreciation for these assets, based on their cost, acquisition date and useful life to determine compliance with the Cost Report Guides and AHA Asset Guide.

We found differences as reported in Appendix A (2011) and Appendix B (2012).

5. DODD asked us to haphazardly select the lesser of five percent or 20 disposed assets from 2011 and 2012 from the County Board's list of disposed assets and determined if the asset was removed from the County Board's fixed asset ledger. DODD requested that we recalculate depreciation and any gain or loss applicable to 2011 (and 2012, if applicable) for the disposed items 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.

The County Board initially stated it had no asset disposals during the Cost Report periods. Subsequently, we determined the County Board had three assets sold in 2012. We haphazardly selected one disposed asset and determined if the asset was removed from the County Board's fixed asset ledger. We also recalculated depreciation and any gain or loss applicable to 2012 for the disposed item based on its undepreciated basis and any proceeds received from the sale of the asset to determine compliance with the Cost Report Guides and CMS Publication 15-1, Chapter 1.

We found difference and selected the remaining two disposed assets for testing. We found additional variances and as reported in Appendix B (2012).

Recommendation:

We recommend the County Board implement a process to report any gain or loss from disposed assets to meet the requirements contained in the Cost Report Guidelines which specify that, "when depreciable assets with salvage value are disposed of an adjustment will be necessary in the County Board's allowable cost. The amount of loss to be included on the 'Income and Expense Report' is limited to the non-depreciated basis of the asset. The loss should be handled in the same manner as was the depreciation. Gains should be used to offset depreciation in the current year manner as was the depreciation."

PAYROLL TESTING

1. DODD asked us to determine whether total County Board salaries and benefits in the 2011 and 2012 Cost Reports were within two percent of the county auditor's report totals for the County Board's funds.

We totaled salaries and benefits from worksheets 2 through 10 of the Cost Reports and compared the yearly totals to the County Auditor's Detail Expense Transactions reports for the General Operating (0185018), Capital (2175217), Gift (5005000) and Capital Project (2185218) funds.

The variance was less than two percent.

PAYROLL TESTING (Continued)

2. DODD asked us to compare the County Board's detailed payroll disbursements to the amounts reported on worksheets 2 through 10, and to report variances exceeding \$100 for salaries or employee benefit expenses.

We compared all salary and employee benefit entries on worksheets 2 through 10 to the County Board's general ledger and supplemental worksheet reports.

We found no differences exceeding \$100 on any worksheet in 2011. In 2012, we found differences as reported in Appendix B.

3. DODD requested that we select a sample of 25 percent of the average number of employees for the two-year period and compare the County Board's organizational chart, staffing/payroll journal and job descriptions, if needed, to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides. If misclassification errors exceed 10 percent, DODD asked us to perform procedure 4.

We selected 40 employees and compared the County Board's organizational chart, staffing/payroll journal and job descriptions to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides.

We reported differences in Appendix A (2011) and Appendix B (2012).

4. DODD asked us to scan the County Board's detailed payroll reports for 2011 and 2012 and compare 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 if the errors in procedure 3 above exceeded 10 percent.

We did not perform this procedure as the misclassification errors did not exceed 10 percent.

MEDICAID ADMINISTRATIVE CLAIMING (MAC)

1. DODD asked us to contact its Random Moment Time Study (RMTS) Coordinator to report differences if the MAC salary and benefits versus the County Board's payroll records exceeded one percent or more.

We compared the salary and benefits entered on the MAC Cost by Individual reports to the County Board's Detailed Employee List U.S. Payroll and supplemental worksheet reports.

We found no variance exceeding one percent.

2. We compared the MAC Cost by Individual report(s) to Worksheet 6, columns (I) and (O) for both years.

We found no differences.

3. We compared Ancillary Costs on the Roll Up Report for the Ohio Department of Medicaid report to Lines 6-10 of the *MAC Reconciliation Worksheet*.

We reported differences in Appendix A (2011) and Appendix B (2012).

MEDICAID ADMINISTRATIVE CLAIMING (Continued)

4. We selected 15 RMTS observed moments completed by employees of the County Board from the DODD RMTS Participant Moments Question and Answer report for the third quarter of 2011 and 16 RMTS observed moments from the second quarter of 2012 in which they documented their time spent on administering Medicaid-funded programs. We determined if supporting documentation of the County Board employees' activity for each observed moment was maintained and the observed moment was properly classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2010 and 2012.

We found one 2011 RMTS observed moments for Activity Code 17-Major Unusual Incidents and Unusual Incidents Investigations for non-Medicaid population that lacked supporting documentation. We found no differences in 2012.

We did not receive a response from officials to the exceptions noted above.

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

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



Dave Yost
Auditor of State

April 7, 2015

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Appendix A
Richland County Board of Developmental Disabilities
2011 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 A				
1. Building Services (B) Adult	2,573	264 (123)	2,714	To match square footage to summary To remove the building at 971 W. Longview Ave
14. Facility Based Services (B) Adult	53,219	(2,487)	50,732	To remove the building at 971 W. Longview Ave
16. Supported Emp. - Comm Emp. (B) Adult	165	(165)	-	To remove the building at 971 W. Longview Ave
17. Medicaid Administration (A) MAC	319	(309)	10	To correct MAC square footage
21. Service And Support Admin (D) General	2,513	1,823 (338)	3,998	To match square footage to summary To remove the building at 971 W. Longview Ave
22. Program Supervision (B) Adult	4,455	(420)	4,035	To remove the building at 971 W. Longview Ave
23. Administration (D) General	6,297	(10)	6,287	To reclassify MAC square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (B) Supported Emp. - Enclave	12	2	14	To correct individuals served
2. Days Of Attendance (B) Supported Emp. - Enclave	951	51	1,002	To correct days of attendance
Schedule B-3				
3. School Age (A) One Way Trips- First Quarter	4	(4)	-	To correct number of one-way trips
3. School Age (C) One Way Trips- Second Quarter	33	(33)	-	To correct number of one-way trips
3. School Age (E) One Way Trips- Third Quarter	20	(20)	-	To correct number of one-way trips
5. Facility Based Services (G) One Way Trips- Fourth Quarter	21,963	(2,881)	19,082	To correct number of one-way trips
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ (58,071)	\$ 116,142	\$ 58,071	To correct cost of bus, tokens, cabs
7. Supported Emp. -Comm Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ (28,602)	\$ 57,204	\$ 28,602	To correct cost of bus, tokens, cabs
Schedule B-4				
1. TCM Units (D) 4th Quarter	14,521	2,584	17,105	To correct SSA units
2. Other SSA Allowable Units (C) 3rd Quarter	2,634	(2,082)	552	To remove Help Me Grow units
2. Other SSA Allowable Units (D) 4th Quarter	2,750	(2,464)		To correct SSA units
5. SSA Unallowable Units (C) 3rd Quarter	1,441	(286) (598)	-	To remove Help Me Grow units To remove units billed to MAC
5. SSA Unallowable Units (D) 4th Quarter	1,549	(8) (1,549)	835 -	To remove general time units To remove units billed to MAC
Schedule C				
V. Other Revenues				
(C) Donations - County Revenue	\$ -	\$ 20,288	\$ 20,288	To add Gift fund
VI. Capital Revenue				
(E) Other (Detail On Separate Sheet) - County Revenue				
55 Stimulus Project Fund (218)	\$ -	\$ 95,496	\$ 95,496	To add Capital Project fund

Appendix A (Page 2)
Richland County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 1				
2. Land Improvements (U) Transportation	\$ 1,722	\$ (458)	\$ 1,264	To remove depreciation on an asset under \$5,000
2. Land Improvements (V) Admin	\$ 507	\$ (162)	\$ 345	To remove depreciation on an asset under \$5,000
3. Buildings/Improve. (D) Unasgn Children	\$ 25,072	\$ (160)		To remove depreciation on an asset under \$5,000
		\$ 8,595		To record asset not originally depreciated
3. Buildings/Improve. (H) Unasgn Adult Programs	\$ 50,448	\$ (136)	\$ 33,371	To remove depreciation on an asset under \$5,000
		\$ (855)		To remove depreciation on an asset under \$5,000
		\$ (991)	\$ 48,602	To remove depreciation on a fully depreciated asset
3. Buildings/Improve. (K) Co. Board Operated ICF/MR	\$ 14,260	\$ (2,005)		To remove depreciation on an asset under \$5,000
		\$ 156	\$ 12,411	To record asset not originally depreciated
3. Buildings/Improve. (N) Service & Support Admin	\$ 35,010	\$ (338)		To remove depreciation on an asset under \$5,000
		\$ 680	\$ 35,352	To correct depreciation
3. Buildings/Improve. (U) Transportation	\$ 5,553	\$ (1,066)	\$ 4,487	To match depreciation schedule
3. Buildings/Improve. (V) Admin	\$ 49,895	\$ (279)	\$ 49,616	To remove depreciation on an asset under \$5,000
4. Fixtures (D) Unasgn Children Programs	\$ 23,864	\$ (18,388)	\$ 5,476	To remove fully depreciated asset
4. Fixtures (H) Unasgn Adult Programs	\$ 11,462	\$ 881	\$ 12,343	To correct depreciation
4. Fixtures (K) Co. Board Operated ICF/MR	\$ 9,587	\$ (1,565)		To remove depreciation on an asset under \$5,000
		\$ (133)	\$ 7,889	To remove depreciation for unsupported asset
5. Movable Equipment (D) Unasgn Children Programs	\$ 5,253	\$ (1,371)	\$ 3,882	To remove fully depreciated asset
5. Movable Equipment (K) Co. Board Operated ICF/MR	\$ 4,777	\$ (374)		To remove depreciation on an asset under \$5,000
		\$ 1,266	\$ 5,669	To record depreciation on asset not originally depreciated
5. Movable Equipment (U) Transportation	\$ 80,131	\$ 2,259	\$ 82,390	To correct depreciation
5. Movable Equipment (V) Admin	\$ 113,927	\$ (2,808)		To match depreciation schedule
		\$ 3,875		To correct error for erroneous useful life
		\$ (701)		To remove depreciation on an asset under \$5,000
		\$ (10,083)	\$ 104,210	To remove fully depreciated asset
8. COG Expenses (L) Community Residential	\$ 2,582	\$ (2,320)	\$ 262	To match final COG workbook
8. COG Expenses (M) Family Support Services	\$ 1,595	\$ (1,433)	\$ 162	To match final COG workbook
8. COG Expenses (N) Service & Support Admin	\$ -	\$ 41	\$ 41	To match final COG workbook
Worksheet 2				
3. Service Contracts (X) Gen Expense All Prgm.	\$ 484,204	\$ (48,930)		To reclassify facility based expenses
		\$ (5,165)	\$ 430,109	To reclassify non-federal reimbursable expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ 9,475	\$ 256		To reclassify petty cash
		\$ (1,457)		To reclassify admin expenses
		\$ 6,828		To reclassify non-federal reimbursable expenses
		\$ 15,602		To reclassify non-federal reimbursable expenses
		\$ 1,110		To include the gift fund expenses
		\$ 19,087		To reclassify non-federal reimbursable expenses
		\$ 5,165		To reclassify non-federal reimbursable expenses
		\$ 59	\$ 56,125	To reclassify petty cash

Appendix A (Page 3)
Richland County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 2 (Continued)				
4. Other Expenses (X) Gen Expense All Prgm.	\$ 541,510	\$ 825		To reclassify petty cash
		\$ (6,828)		To reclassify non-federal reimbursable expenses
		\$ 1,457		To reclassify admin expenses
		\$ (15,602)		To reclassify non-federal reimbursable expenses
		\$ (3,471)		To reclassify a capital asset
		\$ 250	518,141	To include the gift fund expenses
5. COG Expenses (L) Community Residential	\$ 114,174	\$ (97,745)	\$ 16,429	To match final COG workbook
5. COG Expense (M) Family Support Services	\$ 70,514	\$ (60,368)	\$ 10,146	To match final COG workbook
5. COG Expense (N) Service & Support Admin	\$ -	\$ 2,603	\$ 2,603	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ -	\$ 247,363	\$ 247,363	To match final COG workbook
10. Unallowable Fees (O) Non-Federal	\$ 53,151	\$ 130,089	\$ 183,240	To record auditor and treasurer fees
Worksheet 2A				
1. Salaries (A) Early Intervention	\$ 163,370	\$ (44,525)	\$ 118,845	To reclassify Admin Asst and Secretary salaries
1. Salaries (B) Pre-School	\$ 105,717	\$ (44,525)	\$ 61,192	To reclassify Admin Asst and Secretary salaries
1. Salaries (L) Community Residential	\$ 33,927	\$ (31,743)	\$ 2,184	To reclassify Admin Asst and Secretary salaries
1. Salaries (M) Family Support Services	\$ 2,835	\$ (893)	\$ 1,942	To reclassify Admin Asst and Secretary salaries
1. Salaries (N) Service & Support Admin	\$ 46,938	\$ (20,426)	\$ 26,512	To reclassify Admin Asst and Secretary salaries
2. Employee Benefits (A) Early Intervention	\$ 78,002	\$ (27,486)	\$ 50,516	To reclassify Admin Asst and Secretary benefits
2. Employee Benefits (B) Pre-School	\$ 55,011	\$ (27,486)	\$ 27,525	To reclassify Admin Asst and Secretary benefits
2. Employee Benefits (L) Community Residential	\$ 18,367	\$ (18,021)	\$ 346	To reclassify Admin Asst and Secretary benefits
2. Employee Benefits (M) Family Support Services	\$ 1,083	\$ (323)	\$ 760	To reclassify Admin Asst and Secretary benefits
2. Employee Benefits (N) Service & Support	\$ 53,226	\$ (7,387)	\$ 45,839	To reclassify Admin Asst and Secretary benefits
3. Service Contracts (E) Facility Based Services	\$ 14,441	\$ (2,671)	\$ 11,770	To reclassify direct service expenses
3. Service Contracts (K) Co. Operated ICF/MR	\$ 42,362	\$ (2,599)		To reclassify facility based expenses
		\$ (32,317)	\$ 7,446	To reclassify direct service expenses
4. Other Expenses (D) Unasgn Children Program	\$ 6,196	\$ (182)	\$ 6,014	To reclassify non-federal reimbursable expense
4. Other Expenses (K) Co. Operated ICF/MR	\$ 20,505	\$ (1,345)	\$ 19,160	To reclassify non-federal reimbursable expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 182		To reclassify non-federal reimbursable expense
		\$ 1,345	\$ 1,527	To reclassify non-federal reimbursable expenses
5. COG Expenses (L) Community Residential	\$ 5,920	\$ (5,920)	-	To match final COG workbook
5. COG Expenses (M) Family Support Services	\$ 3,657	\$ (3,657)	-	To match final COG workbook
Worksheet 3				
4. Other Expenses (K) Co. Board Operated	\$ 50,314	\$ 19,367	\$ 69,681	To reclassify building expenses
4. Other Expenses (V) Admin	\$ 101,021	\$ (8,009)	\$ 93,012	To reclassify transportation expense
4. Other Expenses (X) Gen Expense All Prgm.	\$ -	\$ 5,000	\$ 5,000	To include gift fund expenses

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Richland County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 4				
3. Service Contracts (K) Co. Board Operated ICF/MR	\$ 145,510	\$ (5,403)	\$ 140,107	To reclassify facility based expenses
4. Other Expenses (B) Pre-School	\$ 235	\$ 4,377	\$ 4,612	To match to detailed expense report
Worksheet 5				
1. Salaries (A) Early Intervention	\$ 318,227	\$ 44,525		To reclassify Admin Asst and Secretary salaries
		\$ 28,915	\$ 391,667	To reclassify HMG Service Coordinator salaries
1. Salaries (B) Pre-School	\$ 474,670	\$ 44,525	\$ 519,195	To reclassify Admin Asst and Secretary salaries
1. Salaries (L) Community Residential	\$ (17,193)	\$ 31,743	\$ 14,550	To reclassify Admin Asst and Secretary salaries
1. Salaries (M) Family Support Services	\$ 33,896	\$ 893	\$ 34,789	To reclassify Admin Asst and Secretary salaries
2. Employee Benefits (A) Early Intervention	\$ 114,293	\$ 27,486		To reclassify Admin Asst and Secretary benefits
		\$ 9,886	\$ 151,665	To reclassify HMG Service Coordinator benefits
2. Employee Benefits (B) Pre-School	\$ 183,384	\$ 27,486	\$ 210,870	To reclassify Admin Asst and Secretary benefits
2. Employee Benefits (L) Community Residential	\$ 38,043	\$ 18,021	\$ 56,064	To reclassify Admin Asst and Secretary benefits
2. Employee Benefits (M) Family Support Services	\$ 18,874	\$ 323	\$ 19,197	To reclassify Admin Asst and Secretary benefits
3. Service Contracts (D) Unasgn Children	\$ 36,369	\$ (11,147)	\$ 25,222	To reclassify nursing expenses
3. Service Contracts (K) Co. Board Operated ICF/MR	\$ 476,514	\$ 32,317		To reclassify direct service expenses
		\$ (2,671)		To reclassify social work expenses
		\$ (66,932)	\$ 439,228	To reclassify nursing expenses
3. Service Contracts (M) Family Support Services	\$ 19,087	\$ (19,087)	-	To reclassify non-federal reimbursable expenses
4. Other Expenses (A) Early Intervention	\$ 13,573	\$ (4,377)		To match to detailed expense report
		\$ (490)	\$ 8,706	To reclassify nursing expenses
4. Other Expenses (B) Pre-School	\$ 10,797	\$ (1,101)	\$ 9,696	To reclassify nursing expenses
4. Other Expenses (D) Unasgn Children Program	\$ 5,253	\$ (250)	\$ 5,003	To reclassify nursing expenses
4. Other Expenses (K) Co. Board Operated	\$ 483,692	\$ 1,625		To reclassify petty cash
		\$ (56,676)		To reclassify nursing expenses
		\$ (6,788)		To reclassify OT expenses
		\$ (1,049)		To reclassify PT expenses
		\$ (14,062)		To reclassify capital assets
		\$ (19,367)	\$ 387,375	To reclassify building expenses
4. Other Expenses (M) Family Support Services	\$ -	\$ 4,132		To include the Gift Fund expenditures
		\$ 366	\$ 4,498	To reclassify petty cash
5. COG Expenses (L) Community Residential	\$ 197,241	\$ 593	\$ 197,834	To match final COG workbook
5. COG Expenses (M) Family Support Services	\$ 121,816	\$ 354	\$ 122,170	To match final COG workbook
Worksheet 7-B				
3. Service Contracts (D) Unasgn Children Program	\$ -	\$ 11,147	\$ 11,147	To reclassify nursing expenses
3. Service Contracts (K) Co. Board Operated ICF/MR	\$ 1,683	\$ 208		To reclassify petty cash
		\$ 66,932	\$ 68,823	To reclassify nursing expenses
4. Other Expenses (A) Early Intervention	\$ -	\$ 490	\$ 490	To reclassify nursing expenses
4. Other Expenses (B) Pre-School	\$ -	\$ 1,101	\$ 1,101	To reclassify nursing expenses
4. Other Expenses (D) Unasgn Children Program	\$ 372	\$ 250	\$ 622	To reclassify nursing expenses
4. Other Expenses (E) Facility Based Services	\$ 878	\$ 8,363	\$ 9,241	To reclassify nursing expenses

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Richland County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 7-B (Continued)				
4. Other Expenses (K) Co. Board Operated ICF/MR	\$ -	\$ 56,676	\$ 56,676	To reclassify nursing expenses
5. COG Expenses (L) Community Residential	\$ -	\$ 31,346	\$ 31,346	To match final COG workbook
Worksheet 7-E				
4. Other Expenses (K) Co. Board Operated ICF/MR	\$ 178	\$ 6,788	\$ 6,966	To reclassify OT expenses
Worksheet 7-F				
4. Other Expenses (K) Co. Board Operated ICF/MR	\$ 743	\$ 1,049	\$ 1,792	To reclassify PT expenses
Worksheet 7-G				
3. Service Contracts (K) Co. Board Operated ICF/MR	\$ -	\$ 2,671	\$ 2,671	To reclassify social work expenses
Worksheet 8				
4. Other Expenses (O) Non-Federal Reimbursable	\$ 2,274	\$ 558	\$ 2,832	To match detailed expense report
4. Other Expenses (X) Gen Expense All Prgm.	\$ 181,810	\$ (559)		To match detailed expense report
		\$ 8,009		To reclassify transportation expense
		\$ 19	\$ 189,279	To reclassify petty cash
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 818,678	\$ (28,915)		To reclassify HMG Service Coordinator salaries
		\$ 20,426	\$ 810,189	To reclassify Admin Asst and Secretary salaries
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 419,702	\$ (9,886)		To reclassify HMG Service Coordinator benefits
		\$ 7,387	\$ 417,203	To reclassify Admin Asst and Secretary benefits
3. Service Contracts (N) Service & Support Admin. Costs	\$ 22,943	\$ (1,790)	\$ 21,153	To reclassify facility based expenses
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 1,866,454	\$ (735)	\$ 1,865,719	To reclassify RSC salary
1. Salaries (G) Community Employment	\$ 307,540	\$ 735	\$ 308,275	To reclassify RSC salary
2. Employee Benefits (E) Facility Based Services	\$ 794,927	\$ (317)	\$ 794,610	To reclassify RSC benefits
2. Employee Benefits (G) Community Employment	\$ 144,819	\$ 317	\$ 145,136	To reclassify RSC benefits
3. Service Contracts (E) Facility Based Services	\$ 30,331	\$ (8,363)		To reclassify nursing expenses
		\$ 2,671		To reclassify direct service expenses
		\$ 2,599		To reclassify facility based expenses
		\$ 1,790		To reclassify facility based expenses
		\$ 48,930	\$ 77,958	To reclassify facility based expenses
4. Other Expenses (E) Facility Based Services	\$ 60,541	\$ 65		To reclassify petty cash
		\$ 197		To add gift fund expense
		\$ 5,403	\$ 66,206	To reclassify facility based expenses
a1 Adult				
10. Community Employment (B) Less Revenue	\$ 650,500	\$ (328,445)		To record RSC expenses
		\$ 107,610	\$ 429,665	To record RSC payroll

Appendix A (Page 6)
 Richland County Board of Developmental Disabilities
 2011 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Real Estate Fees	\$ -	\$ (130,089)	\$ (130,089)	To reconcile auditor and treasurer fees
Plus: Purchases Greater Than \$5,000	\$ 1,332,998	\$ 3,471		To reclassify a capital asset
		\$ 95,496		To include the capital project fund
		\$ 14,062	1,446,027	To reclassify capital assets
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ 263,500	\$ 592	264,092	To reclassify petty cash
Plus: Other	\$ (4,014)	\$ 4,014	-	To remove petty cash reconciling item
Less: Capital Costs	\$ (481,130)	\$ 160		To reconcile off depreciation expenses
		\$ 136		To reconcile off depreciation expenses
		\$ 1,371		To reconcile off depreciation expenses
		\$ 855		To reconcile off depreciation expenses
		\$ 991		To reconcile off depreciation expenses
		\$ 2,005		To reconcile off depreciation expenses
		\$ 1,565		To reconcile off depreciation expenses
		\$ 374		To reconcile off depreciation expenses
		\$ 338		To reconcile off depreciation expenses
		\$ 458		To reconcile off depreciation expenses
		\$ 1,066		To reconcile off depreciation expenses
		\$ 162		To reconcile off depreciation expenses
		\$ 279		To reconcile off depreciation expenses
		\$ 2,808		To reconcile off depreciation expenses
		\$ (3,875)		To reconcile off depreciation expenses
		\$ 701		To reconcile off depreciation expenses
		\$ 18,388		To reconcile off depreciation expenses
		\$ (3,687)		To reconcile off depreciation expenses
		\$ (1,266)		To reconcile off depreciation expenses
		\$ (8,595)		To reconcile off depreciation expenses
		\$ (156)		To reconcile off depreciation expenses
		\$ 10,083	(456,969)	To reconcile off depreciation expenses
Total from 12/31 County Auditor's Report	\$ 23,107,035	\$ 106,186	\$ 23,213,221	To correct the County Auditor total
Revenue:				
Total from 12/31 County Auditor's Report	\$ 23,814,435	\$ 115,785	\$ 23,930,220	To correct the County Auditor total
Medicaid Administration Worksheet				
6- Ancillary Costs (A) Reimbursement	\$ -	\$ 33,354	\$ 33,354	To record ancillary costs
10. Requested Through Calendar Year				

Appendix B
Richland 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 A				
1. Building Services (A) Adult	2,279	558 (123)	2,714	To match square footage to summary To remove the building at 971 W. Longview Ave
14. Facility Based Services (B) Adult	53,474	(2,487)	50,987	To remove the building at 971 W. Longview Ave
16. Supported Emp. -Comm Emp. (B) Adult	165	(165)	-	To remove the building at 971 W. Longview Ave
17. Medicaid Administration (A) MAC	319	(309)	10	To correct MAC square footage
21. Service And Support Admin (D) General	2,513	1,823 (338)	3,998	To match square footage to summary To remove the building at 971 W. Longview Ave
22. Program Supervision (B) Adult	4,355	(420)	3,935	To remove the building at 971 W. Longview Ave
23. Administration (D) General	6,297	(10)	6,287	To reclassify MAC square footage
Schedule B-1, Section B				
4. 15 Minute Units (C) Supported Emp. - Community Employment	22,632	(3,777)	18,855	To correct 15 minute units
6. A (A) Facility Based Services	318	(1)	317	To reclassify individual served acuity error
8. B (A) Facility Based Services	46	1	47	To reclassify individual served acuity error
10. A (A) Facility Based Services	55,720	(220)	55,500	To reclassify days of attendance acuity error
12. B (A) Facility Based Services	9,049	220	9,269	To reclassify days of attendance acuity error
Schedule B-3				
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ (10,025)	\$ 107,675	\$ 97,650	To correct cost of bus, tokens, cabs
7. Supported Emp. -Comm Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ (4,858)	\$ 52,304	\$ 47,446	To correct cost of bus, tokens, cabs
Schedule B-4				
1. TCM Units (D) 4th Quarter	16,218	(3,928)	12,290	To correct SSA units
2. Other SSA Allowable Units (D) 4th Quarter	1,525	4,530	6,055	To correct SSA units
		(3,941)	2,114	To remove Help Me Grow units
3. Home Choice Units (D) 4th Quarter	-	548	548	To reclassify Home Choice units
5. SSA Unallowable Units (C) 3rd Quarter	1,209	(548)	661	To reclassify Home Choice units
5. SSA Unallowable Units (D) 4th Quarter	1,578	(966)	612	To remove units billed to MAC
V. Other Revenues				
(C) Donations - County Revenue	\$ -	\$ 47,178	\$ 47,178	To add Gift fund
Worksheet 1				
2. Land Improvements (D) Unasgn Children Programs	\$ 6,267	\$ 218	\$ 6,485	To correct depreciation
2. Land Improvements (K) Co. Board Operated ICF/MR	\$ 383	\$ 1,040	\$ 1,423	To record depreciation for pool
2. Land Improvements (U) Transportation	\$ 1,722	\$ (458)	\$ 1,264	To remove depreciation on an asset under \$5,000
2. Land Improvements (V) Admin	\$ 1,164	\$ (162)	\$ 1,002	To remove depreciation on an asset under \$5,000
3. Buildings/Improve (D) Unasgn Children	\$ 28,364	\$ (296)	\$ 28,068	To remove depreciation on an asset under \$5,000
3. Buildings/Improve (H) Unasgn Adult Programs	\$ 58,393	\$ (855)	\$ 57,538	To remove depreciation on an asset under \$5,000
	\$	\$ 1,512	\$ 59,050	To correct depreciation
3. Buildings/Improve (K) Co. Board Operated ICF/MR	\$ 28,022	\$ (2,005)	\$ 26,017	To remove depreciation on an asset under \$5,000
	\$	\$ 1,071	\$ 27,088	To record depreciation for painting project
3. Buildings/Improve (N) Service & Support Admin	\$ 35,611	\$ (338)	\$ 35,273	To remove depreciation on an asset under \$5,000
	\$	\$ 680	\$ 35,953	To correct depreciation
	\$	\$ 1,203	\$ 37,156	To correct depreciation
3. Buildings/Improve (V) Admin	\$ 71,728	\$ (279)	\$ 71,449	To remove depreciation on an asset under \$5,000

Appendix B (Page 2)
Richland 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>
Worksheet 1 (Continued)				
4. Fixtures (H) Unasgn Adult Programs	\$ 19,382	\$ 881	\$ 20,263	To correct depreciation
4. Fixtures (K) Co. Board Operated ICF/MR	\$ 12,759	\$ (1,565)		To remove depreciation on an asset under \$5,000
		\$ (133)	\$ 11,061	To remove unsupported asset's depreciation
5. Movable Equipment (H) Unasgn Adult Programs	\$ 3,580	\$ (237)	\$ 3,343	To correct depreciation
5. Movable Equipment (K) Co. Board Operated ICF/MR	\$ 8,140	\$ (374)		To remove depreciation on an asset under \$5,000
		\$ (2,018)		To correct depreciation
		\$ 2,052	\$ 7,800	To record depreciation for boiler and workstation
5. Movable Equipment (U) Transportation	\$ 99,291	\$ 7,074		To record loss on sale of assets
		\$ 2,259	\$ 108,624	To correct depreciation
5. Movable Equipment (V) Admin	\$ 118,517	\$ (701)		To remove depreciation on an asset under \$5,000
		\$ 3,698	\$ 121,514	To record depreciation for computer upgrade and computers
8. COG Expenses (L) Community Residential	\$ 619	\$ (306)	\$ 313	To match final COG workbook
8. COG Expenses (M) Family Support Services	\$ 413	\$ (205)	\$ 208	To match final COG workbook
8. COG Expenses (N) Service & Support Admin	\$ 16	\$ (16)	-	To match final COG workbook
Worksheet 2				
3. Service Contracts (X) Gen Expense All Prgm.	\$ 462,212	\$ (60,000)		To remove expense that did not occur
		\$ (5,334)	\$ 396,878	To reclassify non-federal reimbursable expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ 7,289	\$ 210		To reclassify petty cash
		\$ 2,203		To reclassify non-federal reimbursable expenses
		\$ 2,929		To reclassify non-federal reimbursable expenses
		\$ (2,701)		To reclassify admin expenses
		\$ 14,544		To reclassify non-federal reimbursable expenses
		\$ 2,113		To include gift fund expenses
		\$ 5,334		To reclassify non-federal reimbursable expenses
		\$ 1,382	\$ 33,303	To reclassify petty cash
4. Other Expenses (X) Gen Expense All Prgm.	\$ 427,518	\$ 420		To reclassify petty cash
		\$ (2,203)		To reclassify non-federal reimbursable expenses
		\$ (2,929)		To reclassify non-federal reimbursable expenses
		\$ 2,701	\$ 425,507	To reclassify administrative expenses
5. COG Expenses (L) Community Residential	\$ 53,092	\$ (37,816)	\$ 15,276	To match final COG workbook
5. COG Expense (M) Family Support Services	\$ 35,410	\$ (25,267)	\$ 10,143	To match final COG workbook
5. COG Expense (N) Service & Support Admin	\$ 1,369	\$ (1,369)	-	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ -	\$ 213,155	\$ 213,155	To match final COG workbook
10. Unallowable Fees (O) Non-Federal	\$ 43,176	\$ 127,655	\$ 170,831	To record auditor and treasurer fees

Appendix B (Page 3)
Richland 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>
Worksheet 2A				
1. Salaries (A) Early Intervention	\$ 144,749	\$ (43,577)	\$ 101,172	To reclassify Admin Asst and Secretary salaries
1. Salaries (B) Pre-School	\$ 87,231	\$ (43,577)	\$ 43,654	To reclassify Admin Asst and Secretary salaries
1. Salaries (L) Community Residential	\$ (8,850)	\$ 9,236	\$ 386	To reclassify Admin Asst and Secretary salaries
1. Salaries (M) Family Support Services	\$ 1,878	\$ (1,535)	\$ 343	To reclassify Admin Asst and Secretary salaries
1. Salaries (N) Service & Support Admin	\$ 25,246	\$ (25,246)	-	To reclassify Admin Asst and Secretary salaries
2. Employee Benefits (A) Early Intervention	\$ 74,095	\$ (27,476)	\$ 46,619	To reclassify Admin Asst and Secretary benefits
2. Employee Benefits (B) Pre-School	\$ 48,367	\$ (27,476)	\$ 20,891	To reclassify Admin Asst and Secretary benefits
2. Employee Benefits (L) Community Residential	\$ 19,721	\$ (19,085)	\$ 636	To reclassify Admin Asst and Secretary benefits
2. Employee Benefits (M) Family Support Serv	\$ 746	\$ (683)	\$ 63	To reclassify Admin Asst and Secretary benefits
2. Employee Benefits (N) Service & Support	\$ 53,576	\$ (15,626)		To reclassify Admin Asst and Secretary
		\$ (9,865)	\$ 28,085	To reclassify Admin Asst and Secretary
3. Service Contracts (E) Facility Based Services	\$ 15,206	\$ (3,356)	\$ 11,850	To reclassify direct service expenses
3. Service Contracts (K) Co. Operated ICF/MR	\$ 48,287	\$ (34,425)		To reclassify direct service expenses
		\$ (132)	\$ 13,730	To reclassify unsupported expense
4. Other Expenses (K) Co. Operated ICF/MR	\$ 23,653	\$ (600)		To reclassify non-federal reimbursable expenses
		\$ (141)	\$ 22,912	To reclassify direct service expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 132		To reclassify unsupported expense
		\$ 600	\$ 732	To reclassify non-federal reimbursable expenses
5. COG Expenses (L) Community Residential	\$ 720	\$ (720)	-	To match final COG workbook
5. COG Expenses (M) Family Support Services	\$ 480	\$ (480)	-	To match final COG workbook
5. COG Expenses (N) Service & Support Admin	\$ 19	\$ (19)	-	To match final COG workbook
Worksheet 3				
4. Other Expenses (K) Co. Board Operated	\$ 18,629	\$ 18,876	\$ 37,505	To reclassify building expenses
5. COG Expenses (L) Community Residential	\$ 1,343	\$ (245)	\$ 1,098	To match final COG workbook
5. COG Expenses (M) Family Support Services	\$ 896	\$ (167)	\$ 729	To match final COG workbook
5. COG Expenses (N) Service & Support Admin	\$ 35	\$ (35)	-	To match final COG workbook
Worksheet 4				
3. Service Contracts (K) Co. Board Operated ICF/MR	\$ 142,780	\$ (11,843)	\$ 130,937	To reclassify nursing expense
4. Other Expenses (B) Pre-School	\$ 360	\$ 4,156	\$ 4,516	To match detailed expense report
4. Other Expenses (K) Co. Board Operated	\$ 96,056	\$ (8,459)	\$ 87,597	To reclassify nursing expense
Worksheet 5				
1. Salaries (A) Early Intervention	\$ 320,594	\$ 43,577	\$ 364,171	To reclassify Admin Asst and Secretary salaries
1. Salaries (B) Pre-School	\$ 503,503	\$ 43,577	\$ 547,080	To reclassify Admin Asst and Secretary salaries
1. Salaries (M) Family Support Services	\$ 35,873	\$ 1,535	\$ 37,408	To reclassify Admin Asst and Secretary salaries
1. Salaries (O) Non-Federal Reimbursable	\$ 83,762	\$ (2,132)	\$ 81,630	To match to payroll journal
2. Employee Benefits (A) Early Intervention	\$ 106,750	\$ 27,476	\$ 134,226	To reclassify Admin Asst and Secretary benefits

Appendix B (Page 4)
Richland 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>
Worksheet 5 (Continued)				
2. Employee Benefits (B) Pre-School	\$ 205,979	\$ 27,476	\$ 233,455	To reclassify Admin Asst and Secretary benefits
2. Employee Benefits (L) Community Residential	\$ 40,810	\$ 19,085		To reclassify Admin Asst and Secretary benefits
		\$ (9,236)	\$ 50,659	To reclassify Admin Asst and Secretary salaries
2. Employee Benefits (M) Family Support Serv	\$ 6,052	\$ 683	\$ 6,735	To reclassify Admin Asst and Secretary benefits
2. Employee Benefits (O) Non-Federal Reimbursable	\$ 34,435	\$ (877)	\$ 33,558	To match to payroll journal
3. Service Contracts (K) Co. Board Operated ICF/MR	\$ 549,948	\$ 34,425		To reclassify direct service expenses
		\$ (1,897)		To reclassify social work expenses
		\$ (91,995)	\$ 490,481	To reclassify nursing expenses
4. Other Expenses (A) Early Intervention	\$ 16,064	\$ (4,156)	\$ 11,908	To match detailed expense report
4. Other Expenses (B) Pre-School	\$ 6,613	\$ (923)	\$ 5,690	To reclassify nursing expenses
4. Other Expenses (D) Unasgn Children Program	\$ 5,142	\$ 6,262	\$ 11,404	To include gift fund expenses
4. Other Expenses (K) Co. Board Operated	\$ 573,623	\$ 100		To reclassify petty cash
		\$ (18,876)		To reclassify building expenses
		\$ (36,612)		To reclassify nursing expenses
		\$ (477)		To reclassify OT expenses
		\$ 141	\$ 517,899	To reclassify direct service expenses
4. Other Expenses (M) Family Support Services	\$ 14,896	\$ 177		To reclassify petty cash
		\$ (14,544)	\$ 529	To reclassify non-federal reimbursable expenses
5. COG Expenses (L) Community Residential	\$ 249,794	\$ (8,941)	\$ 240,853	To match final COG workbook
Worksheet 7-B				
3. Service Contracts (E) Facility Based Services	\$ 924	\$ 5,565	\$ 6,489	To reclassify nursing expenses
3. Service Contracts (K) Co. Board Operated ICF/MR	\$ 8,573	\$ 11,843		To reclassify nursing expenses
		\$ 91,995	\$ 112,411	To reclassify nursing expenses
4. Other Expenses (B) Pre-School	\$ -	\$ 923	\$ 923	To reclassify nursing expenses
4. Other Expenses (E) Facility Based Services	\$ 1,202	\$ 1,613	\$ 2,815	To reclassify nursing expenses
4. Other Expenses (K) Co. Board Operated ICF/MR	\$ 190	\$ 25		To reclassify petty cash
		\$ 36,612		To reclassify nursing expenses
		\$ 8,459	\$ 45,286	To reclassify nursing expenses
5. COG Expenses (L) Community Residential	\$ -	\$ 10,037	\$ 10,037	To match final COG workbook
13. No. of Individual Served (A) Early Intervention	-	15	15	To report number of individuals served
13. No. of Individual Served (B) Pre-School	-	13	13	To report number of individuals served
13. No. of Individual Served (E) Facility Based Services	-	312	312	To report number of individuals served
Worksheet 7-C				
3. Service Contracts (A) Early Intervention	\$ 215	\$ 16	\$ 231	To reclassify petty cash
3. Service Contracts (B) Pre-School	\$ 1,120	\$ 85	\$ 1,205	To reclassify petty cash
3. Service Contracts (C) School Age	\$ 1,433	\$ 109	\$ 1,542	To reclassify petty cash
3. Service Contracts (E) Facility Based Services	\$ 19	\$ 1	\$ 20	To reclassify petty cash
3. Service Contracts (O) Non-Federal Reimbursable	\$ 1,951	\$ 148	\$ 2,099	To reclassify petty cash
13. No. of Individual Served (A) Early Intervention	-	161	161	To report number of individuals served
13. No. of Individual Served (B) Pre-School	-	108	108	To report number of individuals served
13. No. of Individual Served (C) School Age	-	27	27	To report number of individuals served

Appendix B (Page 5)
Richland 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>
Worksheet 7-D				
13. No. of Individual Served (E) Facility Based Services	-	80	80	To report number of individuals served
Worksheet 7-E				
4. Other Expenses (K) Co. Board Operated ICF/MR	\$ 193	\$ 477	\$ 670	To reclassify OT expenses
13. No. of Individual Served (A) Early Intervention	-	65	65	To report number of individuals served
13. No. of Individual Served (B) Pre-School	-	95	95	To report number of individuals served
13. No. of Individual Served (C) School Age	-	138	138	To report number of individuals served
Worksheet 7-F				
13. No. of Individual Served (A) Early Intervention	-	110	110	To report number of individuals served
13. No. of Individual Served (B) Pre-School	-	68	68	To report number of individuals served
13. No. of Individual Served (C) School Age	-	84	84	To report number of individuals served
Worksheet 7-G				
3. Service Contracts (K) Co. Board Operated ICF/MR	\$ -	\$ 1,897	\$ 1,897	To reclassify social work expenses
Worksheet 8				
4. Other Expenses (O) Non-Federal	\$ 1,874	\$ (1,539)	\$ 335	To match detailed expense report
4. Other Expenses (X) Gen Expense All Prgm.	\$ 157,432	\$ 1,539		To match detailed expense report
	\$	\$ 57	\$ 159,028	To reclassify petty cash
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 699,266	\$ 35,111	\$ 734,377	To reclassify Admin Asst and Secretary salaries
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 441,052	\$ 15,626	\$ 456,678	To reclassify Admin Asst and Secretary benefits
3. Service Contracts (N) Service & Support Admin. Costs	\$ 28,391	\$ (9,242)	\$ 19,149	To reclassify facility based expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 125	\$ 125	To reclassify petty cash
5. COG Expenses (N) Service & Support Admin. Costs	\$ 6,442	\$ (6,442)	-	To match final COG workbook
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 1,820,959	\$ (1,015)	\$ 1,819,944	To reclassify RSC salary
1. Salaries (G) Community Employment	\$ 310,854	\$ 1,015	\$ 311,869	To reclassify RSC salary
2. Employee Benefits (E) Facility Based Services	\$ 748,199	\$ (496)	\$ 747,703	To reclassify RSC benefits
2. Employee Benefits (G) Community Employment	\$ 146,843	\$ 496	\$ 147,339	To reclassify RSC benefits
3. Service Contracts (E) Facility Based Services	\$ 67,439	\$ (5,565)		To reclassify nursing expenses
	\$	\$ 9,242		To reclassify facility based expenses
	\$	\$ 3,356	\$ 74,472	To reclassify direct service expenses
4. Other Expenses (E) Facility Based Services	\$ 57,172	\$ (1,613)	\$ 55,559	To reclassify nursing expenses
a1 Adult				
10. Community Employment (B) Less Revenue	\$ 582,296	\$ (86,526)		To record RSC expenses
	\$	\$ 86,799	\$ 582,569	To record RSC payroll

Appendix B (Page 6)
Richland 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>
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Real Estate Fees	\$ -	\$ (127,655)	\$ (127,655)	To reconcile auditor and treasurer fees
Plus: Transfers Out-General	\$ -	\$ 600,000	\$ 600,000	To record transfer
Plus: Purchases Greater Than \$5,000	\$ 417,472	\$ 34,811	\$ 452,283	To include gift fund expenses
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ 99,576	\$ 2,500	\$ 102,076	To reclassify petty cash
Plus: Other	\$ 128,227	\$ (50,044)	\$ 78,183	To match supporting documentation
Less: Capital Costs	\$ (557,651)	\$ 296		To reconcile off depreciation expenses
		\$ 855		To reconcile off depreciation expenses
		\$ 2,005		To reconcile off depreciation expenses
		\$ 1,565		To reconcile off depreciation expenses
		\$ 374		To reconcile off depreciation expenses
		\$ 338		To reconcile off depreciation expenses
		\$ 458		To reconcile off depreciation expenses
		\$ 162		To reconcile off depreciation expenses
		\$ 279		To reconcile off depreciation expenses
		\$ (7,074)		To reconcile off depreciation expenses
		\$ (678)		To reconcile off depreciation expenses
		\$ (2,052)		To record depreciation for boiler and workstation
		\$ (1,040)		To record depreciation for pool
		\$ (1,071)		To record depreciation for painting project
		\$ (3,687)		To reconcile off depreciation expenses
		\$ (3,698)		To record depreciation for computer upgrade and computers
		\$ 701	\$ (569,918)	To remove depreciation on an asset under \$5,000
Plus: Childcare Expenses	\$ 213,191	\$ 2,871	\$ 216,062	To correct childcare amount
Less: Other	\$ (189,476)	\$ 5,356		To remove petty cash reconciling item
		\$ (2,586)		To match supporting documentation
		\$ (23,289)	\$ (209,995)	To reconcile off Schedule A COG expense
Total from 12/31 County Auditor's Report	\$ 21,116,802	\$ 464,670	\$ 21,581,472	To correct the County Auditor Total
Revenue:				
Plus: Transfer In	\$ -	\$ 600,000	\$ 600,000	To record transfer
Total from 12/31 County Auditor's Report	\$ 22,699,304	\$ 647,178	\$ 23,346,482	To correct the County Auditor Total
Medicaid Administration Worksheet				
6- Ancillary Costs (A) Reimbursement	\$ -	\$ 44,649	\$ 44,649	To record ancillary costs
10. Requested Through Calendar Year				



Dave Yost • Auditor of State

RICHLAND COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

RICHLAND 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
JULY 28, 2015**