



Dave Yost • Auditor of State



**JACKSON 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, 8<sup>th</sup> 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 Jackson 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 Enclave services, Early Intervention (EI) services and Medicaid Administrative Claiming (MAC) with no corresponding square footage. The County Board provided the Enclave square footage as reported in Appendix A (2012). The County Board stated EI services were located in the County Health Department and it did not participate in MAC. We removed unsupported MAC costs as reported in Appendix B (2013).

We also compared the 2012 and 2013 square footage totals to the final 2011 totals and found variances above 10 percent. We performed limited procedures below in those areas where the square footage has changed since 2011.

2. We compared the square footage for each room on the floor plan of Hope Haven School building in 2012 and the J-VAC 1 building in 2013 to the County Board's summary for each year which rolls up to *Schedule B-1, Section A, Square Footage* to ensure that square footage was allocated in accordance with the Cost Report Guides and identified any variances greater than 10 percent.

We found no variances.

**Statistics – Square Footage (Continued)**

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 reported variances in Appendix A (2012). We found no differences in 2013.

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

We reported no differences in 2012. We reported differences in Appendix B (2013).

**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 Attendance By Acuity, Attendance by Names by Dates, and Attendance Summary (By Program) reports for the number of individuals served, days of attendance, with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation and Enclave on *Schedule B-1, Section B, Attendance Statistics* and determined if the statistics were reported in accordance with the Cost Report Guides. We identified any variances greater than two percent of reported attendance statistics at each acuity level. We also footed the County Board's reports on attendance statistics for accuracy.

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

3. We traced the number of total attendance days for one Enclave and four Adult Day Service individuals for two months in 2012 and 2013 between the County Board's monthly attendance 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 three individuals in both 2012 and 2013 to ensure at least two individuals from each acuity level were tested, and performed the same acuity level comparison. If differences in acuity or attendance days were noted, DODD asked that we perform additional testing to ensure the County Board was properly reimbursed.

We reported no differences.

4. DODD asked us to select 30 supported employment-community employment units from the detailed Community Employment reports and determine if the units were calculated in accordance with the Cost Report Guides and met the service documentation requirements of Ohio Admin. Code §5123:2-9 to identify variances greater than 10 percent to *Schedule B-1, Section B, Attendance Statistics*.

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

### **Statistics – Transportation**

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

We found no variances.

2. We traced the number of trips for four adults and one child 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 ten 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 any corresponding variances on *Worksheet 8, Transportation Services*.

We found no differences.

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

1. We compared the number of Targeted Case Management (TCM), Other SSA Allowable, Home Choice and SSA Unallowable units from the County Board's TCM Allowable/Unallowable 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 reported no differences in 2012. We reported differences in Appendix B (2013).

We also determined the County Board reported Home Choice units in 2013 as TCM on *Schedule B-4* and it was reimbursed as TCM for Home Choice units; see Recoverable Finding under Paid Claims section. The County Board provided the Case Note Detail by Case Manager and Consumer reports for each Home Choice individual. We totaled and reclassified the units as reported in Appendix B (2013).

2. We haphazardly selected two samples of 60 Other SSA Allowable units for both 2012 and 2013 from the 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 10 percent of total units tested in each year

We found no variances.

3. We haphazardly selected samples of 30 SSA Unallowable units for 2012 and 30 SSA Unallowable units for 2013 from the 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 10 percent of total units tested in each year.

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

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

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 2012 *Schedule B-4* plus any general time units recorded.

We haphazardly selected one sample of 60 general time units for 2012 from the 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.

We found no variances exceeding 10 percent in 2012. The County Board's 2013 general time units did not meet the threshold for testing.

**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 Reports for the Developmental Disabilities (219), Family Resources (221), Community Residential Service (246), Capital Improvement Developmental Disabilities (419), and Hope Haven Expendable Trust (722) 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 no differences.

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

We identified the following sources of potential revenue credits for which the County Board did not offset costs or areas where costs may need separated between federal programs on the Cost Reports in accordance with 2 CFR 225, Appendix A (C)(3)(c) and (4)(a):

### Revenue Cost Reporting and Reconciliation to the County Auditor Report (Continued)

- Miscellaneous refunds, reimbursements and other income in the amount of \$13,495 in 2012 and \$38,182 in 2013;
- Reimbursements from local school districts in the amount of \$129,111 in 2012 and \$198,041 in 2013;
- IDEA Part B revenues in the amount of \$21,639 in 2012 and \$20,932 in 2013;
- IDEA Early Childhood Special Education revenues in the amount of \$4,609 in 2012 and \$4,548 in 2013; and
- Title XX revenues in the amount of \$19,811 in 2012 and \$23,635 in 2013.

### Paid Claims Testing

1. We selected 100 paid claims among all service codes from 2012 and 2013 from the MBS data and compared these services to the County Board's service documentation and determined if the documentation matched requirements of each respective service code per Ohio Admin. Code § 5123:2-9. We applied the service documentation rules in effect at the time of service delivery.

For selected commercial transportation services codes that have contracted services, DODD requested that we 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. Additionally, for any other selected services codes that have contracted services, DODD requested that we compare 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, DODD asked that we obtain documentation and identify all overpayments related to reimbursements exceeding the contract rate.

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

We found no instances of contracted services for commercial transportation in our sample. We found one Enclave service in our sample in which the provider was J-VAC Industries. We determined that the County Board contracted with J-VAC Industries for Adult Day and Enclave services; however, the agreement did not specify a rate for specific services. We reviewed J-VAC invoices and noted the cost was not broken down by individual per day. We also inquired with the County Board for supporting rate documentation and none could be provided.

Therefore, we were unable compare the County Board's contract rate with the reimbursed rate because management could not provide supporting documentation necessary to confirm management's assumptions that they were reimbursed no more than the contracted rate.

### Recommendation:

We recommend the County Board ensure contracts clearly state the rate charged for each service and retain sufficient supporting documentation necessary to determine compliance with Ohio Admin. Code § 5123:2-9-06.

**Paid Claims Testing (Continued)**

We determined that the County Board was over reimbursed for 128 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 made corresponding unit adjustments on *Schedule B-4* as reported in Appendix B (2013).

**Recoverable Finding – 2013 Finding** **\$1,248.70**

Service Code	Units	Review Results	Finding
TCM	128	Billed for Home Choice units	<b>\$1,248.70</b>

**Recommendation:**

The County Board should implement a process for monitoring service documentation and Medicaid billing to ensure that services are not over reimbursed when already covered by another funding source or another claim already submitted for reimbursement. The County Board should also determine if additional Home Choice exist and contact DODD to remit payment as needed.

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 instance where the Medicaid reimbursed units were greater than final TCM. 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 expense reports for the Developmental Disabilities (219), Family Resources (221), Community Residential Service (246), Capital Improvement Developmental Disabilities (419), and Hope Haven Expendable Trust (722) 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 no differences and the Cost Report reconciled within acceptable limits in 2012. We found difference in 2013 and the Cost Report did not reconcile within acceptable limits due to a transfer that was not reported on the *Reconciliation to the County Auditor Worksheet*. We reported these differences in Appendix B (2013) and, with these adjustments, the Cost Report reconciles within acceptable limits.

2. We compared the 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 no variances in 2012. We reported variances for 2013 in Appendix B.

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 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 All Assets Reports.

We found no unrecorded purchases meeting the capitalization criteria.

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 January 2012 and December 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 All Assets reports to the amounts reported on *Worksheet 1, Capital Costs* and identified any cell variances greater than \$250.

### **Property, Depreciation, and Asset Verification Testing (Continued)**

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

2. We compared the County Board's final 2011 Assets Not Totally Depreciated report and prior year depreciation adjustments to the County Board's 2012 and 2013 All Assets reports 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 meet 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 two assets tested, based on their cost, acquisition date and useful life to determine compliance with the Cost Report Guides and AHA Asset Guide and identified any variances.

We found no differences.

4. We haphazardly selected the lesser of 10 percent or 10 disposed assets from 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. We also recalculated depreciation and any gain or loss for the zero 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 reported differences in Appendix A (2012). We did not perform this procedure for 2013 as the County Board reported no disposals. We scanned the State Account Code Detail Report and did not find any proceeds from the sale or exchange of 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 expense reports for the Developmental Disabilities (219) 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 but was greater than two percent in 2013. We scanned the 2013 County Board's State Expenses Detailed report and identified misclassified worker's compensation premiums posted in other expenses. These variances were reported as part of procedure 2 below and, with these adjustments, the variance was less than two percent.

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 found no variances; however, we noted that the County Board did not allocate worker's compensation premiums to all applicable worksheets in 2012 and 2013. We reported these 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 16 selected, we compared the County Board's organizational chart, State Expenses Detailed reports and job descriptions to the worksheet in which each employee's salary and benefit costs were allocated to ensure the allocation is consistent with the Cost Report Guides. We identified any misclassification errors and, if the misclassification errors are greater than 10 percent of the sample tested, we would perform procedure 4.

We found no differences in 2012. We reported differences in Appendix B (2013) and, because misclassification errors exceeded 10 percent in 2013, we performed procedure 4.

4. We scanned the County Board's State Expenses Detailed reports for 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.

**Medicaid Administrative Claiming (MAC)**

1. DODD asked us to compare the salary and benefits entered on the MAC Cost by Individual reports to the County Board's payroll reports and determine if the MAC salary and benefits were greater. DODD asked us to contact DODD's Random Moment Time Study (RMTS) Coordinator if the variance was greater than one percent, to correct the misstatements identified.

We did not perform this procedure as the County Board did not participate in MAC.

2. DODD asked us to compare the MAC Cost by Individual reports to *Worksheet 6, Medicaid Administration Worksheet* for both years.

We did not perform this procedure as the County Board did not participate in MAC.

3. DODD asked us to 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. DODD asked us to determine 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 did not perform this procedure as the County Board did not participate in MAC.

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.

Jackson 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, 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.

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

May 5, 2016

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

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Schedule B-1, Section A</b>				
14. Facility Based Services (B) Adult	14,950	(12)	14,938	To reclassify to Enclave
15. Supported Emp. - Enclave (B) Adult	-	12	12	To adjust to Square Footage Changes
24. Transportation (D) General	1,351	(1,200)	151	To adjust to Square Footage Summary
<b>Schedule B-1, Section B</b>				
12. B (A) Facility Based Services	1,381	(218)	1,163	To correct days of attendance
13. C (A) Facility Based Services	914	221	1,135	To correct days of attendance
<b>Schedule B-4</b>				
2. Other SSA Allowable Units (D) 4th Quarter	13	6	19	To correctly report SSA units
5. SSA Unallowable Units (D) 4th Quarter	290	(6)	284	To correctly report SSA units
<b>Worksheet 1</b>				
2. Land Improvements (D) Unasgn Children Programs	\$ 2,569	\$ 620	\$ 3,189	To match prior audit depreciation schedule
2. Land Improvements (X) Gen Expense All Prgm.	\$ 5,193	\$ 900	\$ 6,093	To match All Assets report
5. Movable Equipment (U) Transportation	\$ 45,408	\$ 30,886	\$ 76,294	To report depreciation for loss on bus trade in
8. COG Expenses (N) Service & Support Admin	\$ -	\$ 33	\$ 33	To match final COG workbook
8. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 14	\$ 14	To match final COG workbook
<b>Worksheet 2</b>				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 79,026	\$ (25,283)	\$ 53,743	To reclassify worker's compensation premiums
		\$ 3,506	\$ 57,249	To reclassify worker's compensation premiums
4. Other Expenses (X) Gen Expense All Prgm.	\$ 9,434	\$ 3,575	\$ 13,009	To reclassify arbitrator expenses
		\$ 835	\$ 13,844	To reclassify insurance payment expenses
5. COG Expense (N) Service & Support Admin	\$ -	\$ 1,141	\$ 1,141	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ -	\$ 500	\$ 500	To match final COG workbook
<b>Worksheet 3</b>				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 12,598	\$ 727	\$ 13,325	To reclassify worker's compensation premiums
4. Other Expenses (E) Facility Based Services	\$ 50,090	\$ (7,619)	\$ 42,471	To reclassify janitorial costs performed by consumers
<b>Worksheet 5</b>				
2. Employee Benefits (A) Early Intervention	\$ 2,470	\$ 341	\$ 2,811	To reclassify worker's compensation premiums
2. Employee Benefits (B) Pre-School	\$ 35,838	\$ 2,294	\$ 38,132	To reclassify worker's compensation premiums
2. Employee Benefits (C) School Age	\$ 81,965	\$ 6,181	\$ 88,146	To reclassify worker's compensation premiums
3. Service Contracts (L) Community Residential	\$ 23,160	\$ (11,189)	\$ 11,971	To reclassify developmental center costs
4. Other Expenses (L) Community Residential	\$ 574	\$ 2,342	\$ 2,916	To reclassify Special Olympics expenses
5. COG Expenses (O) Non-Federal Reimbursable	\$ 5,441	\$ 610	\$ 6,051	To match final COG workbook
<b>Worksheet 7-B</b>				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 17,131	\$ 1,275	\$ 18,406	To reclassify worker's compensation premiums
<b>Worksheet 8</b>				
2. Employee Benefits (B) Pre-School	\$ 38	\$ 2	\$ 40	To reclassify worker's compensation premiums
2. Employee Benefits (C) School Age	\$ 581	\$ 76	\$ 657	To reclassify worker's compensation premiums
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 54,853	\$ 2,991	\$ 57,844	To reclassify worker's compensation premiums
<b>Worksheet 9</b>				
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 45,483	\$ 2,540	\$ 48,023	To reclassify worker's compensation premiums
4. Other Expenses (N) Service & Support Admin. Costs	\$ 7,463	\$ (835)	\$ 6,628	To reclassify insurance payment expenses
5. COG Expenses (N) Service & Support Admin. Costs	\$ 4,494	\$ 9,301	\$ 13,795	To match final COG workbook

**Appendix A (Page 2)**  
**Jackson 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>
<b>Worksheet 10</b>				
2. Employee Benefits (H) Unasgn Adult Program	\$ 117,956	\$ 5,349	\$ 123,305	To reclassify worker's compensation premiums
4. Other Expenses (E) Facility Based Services	\$ 52,219	\$ 7,619		To reclassify janitorial costs performed by consumers
		\$ (3,575)		To reclassify arbitrator expenses
		\$ (2,342)	\$ 53,921	To reclassify Special Olympics expenses
5. COG Expenses (E) Facility Based Services	\$ 9,301	\$ (9,301)	\$ -	To match final COG workbook
<b>Reconciliation to County Auditor Worksheet Expense:</b>				
Plus: Developmental Center Costs	\$ -	\$ 11,189	\$ 11,189	To reconcile Developmental Center costs
Less: Capital Costs	\$ (110,335)	\$ (900)		To reconcile depreciation for All Assets report
		\$ (620)		To match prior audit depreciation schedule
		\$ (30,886)	\$ (142,741)	To reconcile depreciation for loss on bus trade in

**Appendix B**  
**Jackson 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>
<b>Schedule B-1, Section A</b>				
14. Facility Based Services (B) Adult	15,013	(2,392)	12,621	To allocate Adult Services Square Footage by individuals served
15. Supported Emp. - Enclave (B) Adult	12	2,392	2,404	To allocate Adult Services Square Footage by individuals served
<b>Schedule B-1, Section B</b>				
8. B (A) Facility Based Services	10	(1)	9	To correct individuals served
9. C (A) Facility Based Services	6	1	7	To correct individuals served
12. B (A) Facility Based Services	1,314	(216)	1,098	To correct days of attendance
13. C (A) Facility Based Services	864	221	1,085	To correct days of attendance
<b>Schedule B-4</b>				
1. TCM Units (D) 4th Quarter	2,645	(128)	2,517	To correctly report SSA units
2. Other SSA Allowable Units (D) 4th Quarter	81	(24)		To correctly report SSA units
2. Other SSA Allowable Units (D) 4th Quarter		5	62	To correctly report SSA units
3. Home Choice Units (D) 4th Quarter	-	128	128	To correctly report SSA units
5. SSA Unallowable Units (D) 4th Quarter	244	(5)	239	To correctly report SSA units
<b>Worksheet 1</b>				
2. Land Improvements (B) Pre-School	\$ 459	\$ 310	\$ 769	To match prior year depreciation schedule
2. Land Improvements (C) School Age	\$ 459	\$ 310	\$ 769	To match prior year depreciation schedule
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 6,377	\$ (2,599)	\$ 3,778	To match All Assets report
5. Movable Equipment (U) Transportation	\$ 58,080	\$ 11,793	\$ 69,873	To match All Assets report
8. COG Expenses (L) Community Residential	\$ -	\$ 36	\$ 36	To match final COG workbook
8. COG Expenses (N) Service & Support Admin	\$ 68	\$ 30	\$ 98	To match final COG workbook
8. COG Expenses (O) Non-Federal Reimbursable	\$ 19	\$ 8	\$ 27	To match final COG workbook
<b>Worksheet 2</b>				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 57,351	\$ 3,728	\$ 61,079	To reclassify worker's compensation premiums
4. Other Expenses (X) Gen Expense All Prgm.	\$ 59,933	\$ (29,788)		To reclassify worker's compensation premiums
		\$ (600)	\$ 29,545	To reclassify fees paid to the COG
5. COG Expenses (L) Community Residential	\$ -	\$ 388	\$ 388	To match final COG workbook
5. COG Expense (N) Service & Support Admin	\$ 767	\$ 279	\$ 1,046	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ 219	\$ 73	\$ 292	To match final COG workbook
<b>Worksheet 3</b>				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 14,237	\$ 849	\$ 15,086	To reclassify worker's compensation premiums
<b>Worksheet 5</b>				
2. Employee Benefits (B) Pre-School	\$ 2,786	\$ 441	\$ 3,227	To reclassify worker's compensation premiums
2. Employee Benefits (C) School Age	\$ 35,524	\$ 2,743	\$ 38,267	To reclassify worker's compensation premiums
2. Employee Benefits (D) Unasgn Children Program	\$ 111,304	\$ 7,897	\$ 119,201	To reclassify worker's compensation premiums
3. Service Contracts (L) Community Residential	\$ 28,889	\$ (16,284)	\$ 12,605	To reconcile Developmental Center costs
4. Other Expenses (L) Community Residential	\$ 14,223	\$ (14,223)	-	To reconcile Developmental Center costs
5. COG Expenses (O) Non-Federal Reimbursable	\$ 1,675	\$ 727	\$ 2,402	To match final COG workbook
<b>Worksheet 6</b>				
3. Service Contracts (O) Non-Federal Reimbursable	\$ 1,600	\$ (1,600)	-	To match State Expenses Detailed report
<b>Worksheet 7-B</b>				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 16,886	\$ 1,221	\$ 18,107	To reclassify worker's compensation premiums
5. COG Expenses (L) Community Residential	\$ -	\$ 3,190	\$ 3,190	To match final COG workbook

**Appendix B (Page 2)**  
**Jackson 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>
<b>Worksheet 8</b>				
2. Employee Benefits (B) Pre-School	\$ 57	\$ 8	\$ 65	To reclassify worker's compensation premiums
2. Employee Benefits (C) School Age	\$ 1,264	\$ 137	\$ 1,401	To reclassify worker's compensation premiums
2. Employee Benefits (E) Facility Based Services	\$ 13	\$ 3	\$ 16	To reclassify worker's compensation premiums
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 57,984	\$ 3,274	\$ 61,258	To reclassify worker's compensation premiums
<b>Worksheet 9</b>				
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 59,480	\$ 3,727	\$ 63,207	To reclassify worker's compensation premiums
5. COG Expenses (N) Service & Support Admin. Costs	\$ 5,871	\$ 2,736	\$ 8,607	To match final COG workbook
<b>Worksheet 10</b>				
1. Salaries (E) Facility Based Services	\$ 229,698	\$ (229,698)	\$ -	To reclassify Adult Program salaries
1. Salaries (H) Unasgn Adult Program	\$ -	\$ 229,698	\$ 229,698	To reclassify Adult Program salaries
2. Employee Benefits (E) Facility Based Services	\$ 120,330	\$ (120,330)	\$ -	To reclassify Adult Program benefits
2. Employee Benefits (H) Unasgn Adult Program	\$ -	\$ 120,330	\$ 120,330	To reclassify Adult Program benefits
		\$ 5,760	\$ 126,090	To reclassify worker's compensation premiums
3. Service Contracts (E) Facility Based Services	\$ 5,201	\$ (5,201)	\$ -	To reclassify Adult program service contract costs
3. Service Contracts (H) Unasgn Adult Program	\$ -	\$ 5,201	\$ 5,201	To reclassify Adult program service contract costs
4. Other Expenses (E) Facility Based Services	\$ 45,889	\$ (45,889)	\$ -	To reclassify Adult program other expenses
4. Other Expenses (H) Unasgn Adult Program	\$ -	\$ 45,889	\$ 45,889	To reclassify Adult program other expenses
<b>Reconciliation to County Auditor Worksheet</b>				
<b>Expense:</b>				
Plus: Transfers Out-General	\$ 924	\$ 146,065	\$ 146,989	To reconcile transfer out
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ 27,390	\$ 600	\$ 27,990	To reclassify fees paid to the COG
Plus: Other	\$ -	\$ 16,284	\$ 16,284	To reconcile Developmental Center costs
		\$ 14,223	\$ 30,507	To reconcile Developmental Center costs
Less: Capital Costs	\$ (137,916)	\$ 2,599	\$ (135,317)	To reconcile depreciation for All Assets report
		\$ (11,793)	\$ (147,110)	To reconcile depreciation for All Assets report
		\$ (310)	\$ (147,420)	To reconcile depreciation for prior year schedule
		\$ (310)	\$ (147,730)	To reconcile depreciation for prior year schedule
Total from 12/31 County Auditor's Report	\$ 3,009,694	\$ 146,065	\$ 3,155,759	To reconcile transfer out



# Dave Yost • Auditor of State

**JACKSON COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

**JACKSON 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  
AUGUST 16, 2016**