



Dave Yost • Auditor of State

MARION COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

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Independent Accountants' Report on Applying Agreed-Upon Procedures

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

Dear Ms. Schroeder:

As permitted by Ohio Rev. Code § 5123.05 and as required by the *Application for a § 1915(c) Home and Community Based Services Waiver*, Appendix I-2(c), the Auditor of State's Office performed the procedures enumerated below, to which the Ohio Department of Developmental Disabilities (DODD) agreed. The purpose is to assist you in evaluating whether the Marion 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 no differences.

We also compared the 2012 and 2013 square footage totals to the final 2011 totals and found variances above 10 percent. We performed the remaining square footage procedures on those areas that changed by more than 10 percent.

2. We compared the square footage for each room on the floor plan of the Beidler Center in 2012 and the MARCA Industries 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 2012. We found no variances greater than 10 percent in 2013.

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*.

Statistics – Square Footage (Continued)

We found no variances in 2012. We found no variances exceeding 10 percent in 2013.

4. DODD asked us to review 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 did not perform this procedure as no payroll differences were identified in the Payroll Testing section.

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 and Units Provided Detail 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 and Community Employment on *Schedule B-1, Section B, Attendance Statistics* and determined if the statistics were reported in accordance with the Cost Report Guides. We identified any variances greater than two percent of reported attendance statistics at each acuity level. We also footed the County Board's reports on attendance statistics for accuracy.

We reported variances in Appendix A (2012) and Appendix B (2013). We found the County Board was unable to assign an acuity level for one non-waiver individual in 2012 and three non-waiver individuals in 2013 nor did they report attendance statistics on *Schedule B-1*; therefore, we calculated and reclassified the corresponding costs on *Worksheet 10, Adult Program* to non-federal reimbursable as reported in Appendix A (2012) and Appendix B (2013).

3. We traced the number of total attendance days for five Adult Day Service individuals for two months in 2012 and 2013 between the County Board's monthly attendance 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 reports to the DODD Acuity Assessment Instrument Ratio Listing or other documentation for each individual. We also selected one additional individual in 2012 and three additional individuals in 2013 to ensure at least two individuals from each acuity level were tested, and performed the same acuity level comparison. For differences in acuity or attendance days noted, we compared the paid claims in the Medicaid Billing System (MBS) data to the monthly attendance documentation or DODD Acuity Assessment Instrument Ratio Listing or other documentation to ensure the County Board was reimbursed for the proper number of attendance days and at the correct acuity level.

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

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

Statistics – Attendance (Continued)

We found no variances or instances of non-compliance.

Statistics – Transportation

1. We compared the number of one-way trips from the County Board's Print Transportation by Age Group reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than two percent of either total children or adult program trips reported on rows 4 and 8 of *Schedule B-3*. We also footed the County Board's transportation reports for accuracy.

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

2. We traced the number of trips for four adults and one child for one month in both 2012 and 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.

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 costs reported on each row of *Schedule B-3*. We also made any corresponding changes on *Worksheet 8, Transportation Services*.

We reported variances in Appendix A (2012) and Appendix B (2013) on *Schedule B-3*; however, we found no corresponding changes to *Worksheet 8*.

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/Un-Allowable Summary and TCM Allowable/Un-Allowable Detail and Summary 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 variances in Appendix A (2012) and 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 exceeding 10 percent in 2012. We found no variances in 2013.

3. We haphazardly selected two samples of 30 SSA Unallowable 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.

Statistics – Service and Support Administration (Continued)

We found no variances in 2012. We reported variances in 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. The 2012 units accounted for more than 10 percent; therefore, we performed additional testing. The 2013 units did not account for more than 10 percent of total SSA units on the final *Schedule B-4* plus any general time units recorded; therefore, we did not perform additional testing.

We haphazardly selected a 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.

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 Account Reports for the MARCA Operating (042), MARCA Capital Improvement (045), Community DD Residential Services (072), DD Gifts and Donations (103) and DD Employee and Client Enrichment (0177) 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 Report reconciled within acceptable limits in 2012. We reported differences in Appendix B (2013) and, after these adjustments, the Cost Report reconciled within acceptable limits.

2. We compared revenue entries on *Schedule C, Income Report* to the final Clearwater 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): miscellaneous refunds and reimbursements in the amount of \$11,368 in 2012 and \$58,068 in 2013 and Title XX revenues in the amount of \$41,492 in 2012 and \$42,877 in 2013.

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

We also noted Opportunities for Ohioans with Disabilities (formerly the Ohio Rehabilitation Services Commission) revenue in the amount of \$107,088 in 2012 and \$240,711 in 2013; however, corresponding expenses without attendance statistics were reclassified as non-federal reimbursable costs in accordance with 2 CFR Part 225, Appendix A, Sections (C)(1)(j) and (C)(3)(a) as reported in Appendix A (2012) and Appendix B (2013). We also reclassified Ascend grant pass through funds in the amount of \$23,830 in 2012 as reported in Appendix A (2012).

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, we compared the County Board's usual and customary rate with the reimbursed rate to ensure that the County Board was reimbursed the lesser of the two as per Ohio Admin. Code § 5123:2-9-06. For any errors found, DODD requested 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, DODD asked us to calculate recoverable finding and make corresponding unit adjustments to *Schedule B-1, B-3 or B-4*. Recoverable findings are subject to interest collection pursuant to Ohio Rev. Code § 5164.60.

We found instances of contracted services for commercial transportation in our sample and found no differences between the usual and customary and reimbursed rates. We found no instances of other contracted services or non-compliance.

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 units. The County Board was not reimbursed for Supported Employment - Community Employment.

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 Appropriations Reports for the MARCA Operating (042), MARCA Capital Improvement (045), Community DD Residential Services (072) and DD Gifts and Donations (103) and DD Employee and Client Enrichment (0177) 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.

We reported differences in Appendix A (2012) and Appendix B (2013) and, after these adjustments, the Cost Reports reconciled 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 \$500.

We found no variances.

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

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

We also scanned for contracted services or COG expenses on *Worksheet 8, Transportation Services; Worksheet 9, Service and Support Administration Costs; and Worksheet 10, Adult Program* without corresponding statistics that are non-federal reimbursable because they do not demonstrate that the County Board's programs received a measurable benefit as required under Appendix A, section (C)(3)(a) and the Cost Report Guides.

We found no program costs that lacked corresponding statistics other than RSC costs reported in the *Revenue Cost Reporting and Reconciliation to the County Auditor Report* section.

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 Assets Not Totally Depreciated (By Date Span) Reports.

We reported differences for purchases that were not properly capitalized in Appendix A (2012). We found no unrecorded purchases meeting the capitalization criteria in 2013.

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

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 February 2012 and October 2013 showing that it reconciled its income and expenditures on a monthly basis with the county auditor.

Property, Depreciation, and Asset Verification Testing

1. We compared the depreciation costs reported in the County Board's DD Assets Not Totally Depreciated (By Date Span) Reports to the amounts reported on *Worksheet 1, Capital Costs* and identified any variances greater than \$500.

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

2. We compared the County Board's final 2011 Assets Not Totally Depreciated (By Date Span) Report and prior year depreciation adjustments to the County Board's 2012 and 2013 Assets Not Totally Depreciated (By Date Span) 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 \$500.

We reported variances 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 variances.

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 assets were removed from the County Board's fixed asset ledger. We also recalculated depreciation and any gain or loss for the two disposed items tested, based on its undepreciated basis and any proceeds received from the disposal or sale of the assets 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 in 2013 as the County Board stated that no capital assets were disposed. We scanned the County Board's State Account Code Detailed Report and did not find any proceeds from the sale or exchange of fixed assets.

Payroll Testing

1. We compared total salaries and benefits from worksheets 2 through 10 from the Cost Reports and the yearly totals to the payroll disbursements on the county auditor's Appropriation Reports for the MARCA Operating (042) fund.

Payroll Testing (Continued)

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 \$500.

We reported variances in Appendix A (2012) and, after these adjustments, the Cost Report did not reconcile within acceptable limits. We inquired of the County Board and determined that an item on the *Reconciliation to County Auditor Worksheet* was erroneously reported. We removed this difference as reported in Appendix A (2012) and, with this adjustment, the Cost Report reconciled within acceptable limits. We reported variances in Appendix B (2013) and the Cost Report reconciled within acceptable limits.

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 25 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.

4. DODD asked that we scan the County Board's State Expenses Detailed Reports for 2012 and 2013 and compare 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 did not perform this procedure as no errors in procedure 3 were identified.

Medicaid Administrative Claiming (MAC)

1. We compared the salary and benefits entered on the MAC Cost by Individual reports to the County Board's Payroll and Benefits by Date Span Summary by Post Date and United Healthcare Insurance Payment reports and determined if the MAC salary and benefits were greater. If the variance was greater than one percent, we would contact DODD's Random Moment Time Study (RMTS) Coordinator to correct the misstatements identified.

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

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

We found no differences.

3. We selected 10 RMTS observed moments and 10 percent of any RMTS moments above that amount that were completed by employees of the County Board from the DODD RMTS Participant Moments Question and Answer report for the 2nd quarter of 2012 and the 1st quarter of 2013. We selected 11 observed moments in both 2012 and 2013 and determined if supporting documentation was maintained and the moments were properly classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2012.

Medicaid Administrative Claiming (Continued)

We found one observed moment in 2012 for activity code 4-Non-Medicaid Outreach; three observed moments for activity code 7-Referral, Coordination and Monitoring of Medical Services and three observed moments for activity code 18-General Administration that lacked supporting documentation.

We found one observed moment in 2013 for activity code 6-Facilitating Eligibility for Non-Medicaid Programs, one observed moment for activity code 7 and one observed moment for activity code 18 that lacked supporting documentation.

We reported these instances of non-compliance to DODD. In response, DODD communicated to us that it is working with the Ohio Department of Medicaid (ODM) to calculate findings for recovery, if needed.

Recommendation:

We recommend the County Board maintain documentation for RMTS observed moments in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology in the section Response and Documentation of Random Moment says in pertinent part, "Appropriate documentation should provide the detail needed to support the activity selected for the sample moment and clearly identify the date and time corresponding to the sampled moment."

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, ODM and the Centers for Medicare and Medicaid Services, and is not intended to be, and should not be used by anyone other than these specified parties.



Dave Yost
Auditor of State

June 7, 2016

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

| | <u>Reported Amount</u> | <u>Correction</u> | <u>Corrected Amount</u> | <u>Explanation of Correction</u> |
|--|----------------------------|-------------------|-----------------------------|--|
| Schedule B-1, Section B | | | | |
| 1. Total Individuals Served By Program (C) Supported Emp. - Community Employment | 76 | (27) | 49 | To match attendance report |
| 4. 15 Minute Units (C) Supported Emp. - Community Employment | 2,574 | (91) | 2,483 | To match attendance report |
| 6. A (A) Facility Based Services | 101 | 3 | 104 | To match attendance report |
| 9. C (A) Facility Based Services | 33 | (2) | 31 | To match attendance report |
| 10. A (A) Facility Based Services | 18,229 | 496 | 18,725 | To match attendance report |
| Schedule B-3 | | | | |
| 3. School Age (A) One Way Trips - First Quarter | 399 | (399) | - | To match transportation report |
| 3. School Age (C) One Way Trips - Second Quarter | 416 | (416) | - | To match transportation report |
| 3. School Age (E) One Way Trips - Third Quarter | 385 | (385) | - | To match transportation report |
| 3. School Age (G) One Way Trips - Fourth Quarter | 425 | (425) | - | To match transportation report |
| 5. Facility Based Services (G) One Way Trips - Fourth Quarter | 7,924 | 1,625 | 9,549 | To match transportation report |
| 5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter | \$ - | \$ 3,066 | \$ 3,066 | To match expenditure report |
| Schedule B-4 | | | | |
| 2. Other SSA Allowable Units (D) 4th Quarter | 1,419 | (355) | 1,064 | To match SSA report |
| 3. Home Choice Units (D) 4th Quarter | - | 8 | 8 | To match SSA report |
| 5. SSA Unallowable Units (A) 1st Quarter | 3,727 | (3,350) | 377 | To match SSA report |
| 5. SSA Unallowable Units (B) 2nd Quarter | 3,678 | (3,678) | - | To match SSA report |
| 5. SSA Unallowable Units (C) 3rd Quarter | 3,238 | (3,238) | - | To match SSA report |
| 5. SSA Unallowable Units (D) 4th Quarter | 291 | (291) | - | To match SSA report |
| Worksheet 1 | | | | |
| 2. Land Improvements (X) Gen Expense All Prgm. | \$ 15,308 | \$ 33,029 | | To match depreciation schedule |
| | | \$ 2,372 | | To match prior year depreciation adjustments |
| | | \$ 1,432 | \$ 52,141 | To match prior year depreciation adjustments |
| 3. Buildings/Improve (X) Gen Expense All Prgm. | \$ 32,788 | \$ 1,095 | \$ 33,883 | To match prior year depreciation adjustments |
| 4. Fixtures (X) Gen Expense All Prgm. | \$ 8,594 | \$ 2,774 | \$ 11,368 | To match depreciation schedule |
| 5. Movable Equipment (E) Facility Based Services | \$ - | \$ 3,029 | \$ 3,029 | To match depreciation schedule |
| 5. Movable Equipment (N) Service & Support | \$ - | \$ 3,796 | \$ 3,796 | To match depreciation schedule |
| 5. Movable Equipment (U) Transportation | \$ - | \$ 14,017 | | To match depreciation schedule |
| | | \$ 8,104 | | To match prior year depreciation adjustments |
| | | \$ 2,646 | | To record loss on disposal |
| | | \$ 3,929 | \$ 28,696 | To record loss on disposal |
| 5. Movable Equipment (X) Gen Expense All Prgm. | \$ 10,233 | \$ 11,966 | \$ 22,199 | To match depreciation schedule |
| 7. Other (X) Gen Expense All Prgm. | \$ - | \$ 1,993 | | To match depreciation schedule |
| | | \$ 5,390 | \$ 7,383 | To match prior year depreciation adjustments |
| 8. COG Expenses (L) Community Residential | \$ - | \$ 48 | \$ 48 | To match final COG workbook |
| 8. COG Expenses (N) Service & Support Admin | \$ 192 | \$ (1) | \$ 191 | To match final COG workbook |
| 8. COG Expenses (O) Non-Federal Reimbursable | \$ 603 | \$ (157) | \$ 446 | To match final COG workbook |
| Worksheet 2 | | | | |
| 4. Other Expenses (O) Non-Federal Reimbursable | \$ 913 | \$ 4,542 | \$ 5,455 | To reclassify unallowable employee morale, advertising, general governmental expenses and donations expenses |
| 4. Other Expenses (X) Gen Expense All Prgm. | \$ 135,147 | \$ (4,542) | \$ 130,605 | To reclassify unallowable employee morale, advertising, general governmental expenses and donations expenses |
| 5. COG Expenses (L) Community Residential | \$ - | \$ 1,489 | \$ 1,489 | To match final COG workbook |
| 5. COG Expense (N) Service & Support Admin | \$ 6,935 | \$ (1,011) | \$ 5,924 | To match final COG workbook |
| 5. COG Expenses (O) Non-Federal Reimbursable | \$ 21,850 | \$ 5,745 | \$ 27,595 | To match final COG workbook |

Appendix A (Page 2)
Marion 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 3 | | | | |
| 3. Service Contracts (X) Gen Expense All Prgm. | \$ 12,995 | \$ (12,678) | \$ 317 | To reclassify adult day expenses |
| 4. Other Expenses (X) Gen Expense All Prgm. | \$ 269,104 | \$ (9,171) | \$ 259,933 | To reclassify capital asset acquisition |
| 5. COG Expenses (L) Community Residential | \$ - | \$ 122 | \$ 122 | To match final COG workbook |
| 5. COG Expenses (N) Service & Support Admin | \$ 471 | \$ 14 | \$ 485 | To match final COG workbook |
| 5. COG Expenses (O) Non-Federal Reimbursable | \$ 1,482 | \$ (348) | \$ 1,134 | To match final COG workbook |
| Worksheet 4 | | | | |
| 3. Service Contracts (E) Facility Based Services | \$ 10,949 | \$ (10,949) | \$ - | To reclassify adult day expenses |
| Worksheet 5 | | | | |
| 3. Service Contracts (L) Community Residential | \$ 296,078 | \$ 3,033 | \$ 299,111 | To reclassify bus passes for consumers to use at leisure |
| 5. COG Expenses (L) Community Residential | \$ - | \$ 6,489 | \$ 6,489 | To match final COG workbook |
| 5. COG Expenses (O) Non-Federal Reimbursable | \$ 2,463 | \$ (321) | \$ 2,142 | To match final COG workbook |
| Worksheet 8 | | | | |
| 3. Service Contracts (E) Facility Based Services | \$ 362,035 | \$ (3,033) | | To reclassify bus passes for consumers to use at leisure |
| | | \$ 5,182 | \$ 364,184 | To reclassify vehicle parts and labor expenses |
| Worksheet 9 | | | | |
| 5. COG Expenses (N) Service & Support Admin. Costs | \$ 23,620 | \$ 2,201 | \$ 25,821 | To match final COG workbook |
| Worksheet 10 | | | | |
| 1. Salaries (G) Community Employment | \$ 203,907 | \$ (65,250) | \$ 138,657 | To reclassify BVR payroll |
| 2. Employee Benefits (E) Facility Based Services | \$ 379,616 | \$ 21,668 | \$ 401,284 | To match payroll report |
| 2. Employee Benefits (G) Community Employment | \$ 80,670 | \$ (25,814) | \$ 54,856 | To reclassify BVR payroll |
| 3. Service Contracts (E) Facility Based Services | \$ 5,182 | \$ 12,678 | | To reclassify adult day expenses |
| | | \$ 10,949 | | To reclassify adult day expenses |
| | | \$ (5,182) | \$ 23,627 | To reclassify vehicle parts and labor expenses |
| 3. Service Contracts (G) Community Employment | \$ 79,673 | \$ (23,830) | | To reclassify fiscal agent expenses with no corresponding statistics |
| | | \$ (37,340) | | To reclassify fees paid to COG |
| | | \$ (18,503) | \$ - | To reclassify BVR expenses |
| 4. Other Expenses (E) Facility Based Services | \$ 31,956 | \$ (129) | \$ 31,827 | To reclassify costs for consumers with no acuity level |
| 4. Other Expenses (O) Non-Federal Reimbursable | \$ - | \$ 129 | | To reclassify costs for consumers with no acuity level |
| | | \$ 18,503 | | To reclassify BVR expenses |
| | | \$ 65,250 | | To reclassify BVR payroll |
| | | \$ 25,814 | \$ 109,696 | To reclassify BVR payroll |
| 5. COG Expenses (O) Non-Federal Reimbursable | \$ 71,961 | \$ (13,750) | \$ 58,211 | To match final COG workbook |
| Reconciliation to County Auditor Worksheet | | | | |
| Expense: | | | | |
| Plus: Purchases Greater Than \$5,000 | \$ 500,332 | \$ 9,171 | \$ 509,503 | To reclassify capital asset acquisition |
| Plus: Fees Paid To COG, Or Payments And Transfers made To COG | \$ - | \$ 37,340 | \$ 37,340 | To reclassify fees paid to COG |
| Plus: Other | \$ 11,541 | \$ 23,830 | | To reclassify fiscal agent expenses with no corresponding statistics |
| | | \$ (11,541) | \$ 23,830 | To remove unsupported reconciling item |

Appendix A (Page 3)
 Marion 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 (Continued) | | | | |
| Expense: | | | | |
| Less: Capital Costs | \$ (140,620) | \$ (33,029) | | To reconcile off depreciation adjustment |
| | | \$ (2,372) | | To reconcile off depreciation adjustment |
| | | \$ (1,432) | | To reconcile off depreciation adjustment |
| | | \$ (1,095) | | To reconcile off depreciation adjustment |
| | | \$ (2,774) | | To reconcile off depreciation adjustment |
| | | \$ (3,029) | | To reconcile off depreciation adjustment |
| | | \$ (3,796) | | To reconcile off depreciation adjustment |
| | | \$ (14,017) | | To reconcile off depreciation adjustment |
| | | \$ (8,104) | | To reconcile off depreciation adjustment |
| | | \$ (2,646) | | To reconcile off depreciation adjustment |
| | | \$ (3,929) | | To reconcile off depreciation adjustment |
| | | \$ (11,966) | | To reconcile off depreciation adjustment |
| | | \$ (1,993) | | To reconcile off depreciation adjustment |
| | | \$ (5,390) | \$ (236,192) | To reconcile off depreciation adjustment |
| Total from 12/31 County Auditor's Report | \$ 8,082,395 | \$ (140) | \$ 8,082,255 | To match county auditor report |

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

| | <u>Reported Amount</u> | <u>Correction</u> | <u>Corrected Amount</u> | <u>Explanation of Correction</u> |
|---|----------------------------|-------------------|-----------------------------|--|
| Schedule B-1, Section B | | | | |
| 1. Total Individuals Served By Program (C) Supported Emp. - Community Employment | 64 | (48) | 16 | To match attendance report |
| 4. 15 Minute Units (C) Supported Emp. - Community Employment | 455 | (14) | 441 | To match attendance report |
| 6. A (A) Facility Based Services | 107 | 1 | 108 | To reclassify individual served based on AAI |
| 7. A-1 (A) Facility Based Services | 6 | (5) | 1 | To match attendance report |
| | | (1) | - | To reclassify individual served based on AAI |
| 8. B (A) Facility Based Services | 30 | 1 | 31 | To match attendance report |
| 10. A (A) Facility Based Services | 17,580 | 190 | 17,770 | To reclassify days of attendance based on AAI |
| 11. A-1 (A) Facility Based Services | 226 | (190) | 36 | To reclassify days of attendance based on AAI |
| Schedule B-3 | | | | |
| 5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter | \$ - | \$ 3,770 | \$ 3,770 | To match expenditure report |
| Schedule B-4 | | | | |
| 2. Other SSA Allowable Units (D) 4th Quarter | 1,106 | 5 | 1,111 | To reclassify allowable units |
| 5. SSA Unallowable Units (C) 3rd Quarter | 683 | (289) | 394 | To match SSA report |
| | | (5) | 389 | To reclassify allowable units |
| 5. SSA Unallowable Units (D) 4th Quarter | 162 | (162) | - | To match SSA report |
| Worksheet 1 | | | | |
| 2. Land Improvements (X) Gen Expense All Prgm. | \$ 8,762 | \$ 33,029 | | To match depreciation schedule |
| | | \$ 2,372 | | To match prior year depreciation adjustments |
| | | \$ 1,432 | \$ 45,595 | To match prior year depreciation adjustments |
| 3. Buildings/Improve (U) Transportation | \$ 3,042 | \$ (3,042) | \$ - | To match depreciation schedule |
| 3. Buildings/Improve (X) Gen Expense All Prgm. | \$ 31,653 | \$ 2,384 | | To match depreciation schedule |
| | | \$ 1,095 | \$ 35,132 | To match prior year depreciation adjustments |
| 4. Fixtures (O) Non-Federal Reimbursable | \$ 5,387 | \$ (5,387) | \$ - | To match depreciation schedule |
| 4. Fixtures (X) Gen Expense All Prgm. | \$ 7,249 | \$ 4,115 | \$ 11,364 | To match depreciation schedule |
| 5. Movable Equipment (E) Facility Based Services | \$ - | \$ 3,029 | \$ 3,029 | To match depreciation schedule |
| 5. Movable Equipment (N) Service & Support Admin | \$ - | \$ 3,796 | \$ 3,796 | To match depreciation schedule |
| 5. Movable Equipment (U) Transportation | \$ - | \$ 31,554 | | To match depreciation schedule |
| | | \$ 8,104 | \$ 39,658 | To match prior year depreciation adjustments |
| 5. Movable Equipment (X) Gen Expense All Prgm. | \$ 5,221 | \$ 22,205 | \$ 27,426 | To match depreciation schedule |
| 7. Other (X) Gen Expense All Prgm. | \$ 3,090 | \$ (1,097) | | To match depreciation schedule |
| | | \$ 5,390 | \$ 7,383 | To match prior year depreciation adjustments |
| 8. COG Expenses (L) Community Residential | \$ 97 | \$ 130 | \$ 227 | To match final COG workbook |
| 8. COG Expenses (N) Service & Support Admin | \$ 328 | \$ 127 | \$ 455 | To match final COG workbook |
| 8. COG Expenses (O) Non-Federal Reimbursable | \$ 444 | \$ (380) | \$ 64 | To match final COG workbook |
| Worksheet 2 | | | | |
| 4. Other Expenses (O) Non-Federal Reimbursable | \$ 3,330 | \$ 1,623 | \$ 4,953 | To reclassify unallowable general governmental and advertising expenses |
| 4. Other Expenses (X) Gen Expense All Prgm. | \$ 132,392 | \$ (1,623) | | To reclassify unallowable general governmental and advertising expenses |
| | | \$ (18,000) | \$ 112,769 | To reclassify supported living loan expense |
| 5. COG Expenses (L) Community Residential | \$ 3,073 | \$ 1,301 | \$ 4,374 | To match final COG workbook |
| 5. COG Expense (N) Service & Support Admin | \$ 10,412 | \$ (1,655) | \$ 8,757 | To match final COG workbook |
| 5. COG Expense (O) Non-Federal Reimbursable | \$ 14,064 | \$ 20,948 | \$ 35,012 | To match final COG workbook |
| Worksheet 3 | | | | |
| 2. Employee Benefits (X) Gen Expense All Prgm. | \$ 70,925 | \$ 1,077 | \$ 72,002 | To match payroll report |
| 3. Service Contracts (X) Gen Expense All Prgm. | \$ 12,944 | \$ (12,944) | \$ - | To reclassify adult day expenses |
| 5. COG Expenses (L) Community Residential | \$ 117 | \$ 124 | \$ 241 | To match final COG workbook |
| 5. COG Expenses (N) Service & Support Admin | \$ 395 | \$ 87 | \$ 482 | To match final COG workbook |
| 5. COG Expenses (O) Non-Federal Reimbursable | \$ 533 | \$ (465) | \$ 68 | To match final COG workbook |

Appendix B (Page 2)
Marion 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> |
|---|----------------------------|----|-------------------|----|-----------------------------|---|
| Worksheet 4 | | | | | | |
| 3. Service Contracts (E) Facility Based Services | \$ 8,497 | \$ | (8,497) | \$ | - | To reclassify adult day expenses |
| Worksheet 5 | | | | | | |
| 1. Salaries (O) Non-Federal Reimbursable | \$ 28,414 | \$ | (20,935) | \$ | 7,479 | To match payroll report |
| 3. Service Contracts (L) Community Residential | \$ 309,000 | \$ | (80,944) | \$ | | To reclassify developmental center fees |
| | | \$ | 2,787 | \$ | 230,843 | To reclassify bus passes for consumers to use at leisure |
| 4. Other Expenses (M) Family Support Services | \$ 136 | \$ | 18,000 | \$ | 18,136 | To reclassify supported living loan expense |
| 5. COG Expenses (L) Community Residential | \$ 5,997 | \$ | 404 | \$ | 6,401 | To match final COG workbook |
| 5. COG Expenses (O) Non-Federal Reimbursable | \$ 9,364 | \$ | (4,110) | \$ | 5,254 | To match final COG workbook |
| Worksheet 7-B | | | | | | |
| 5. COG Expenses (L) Community Residential | \$ 3,429 | \$ | 8,818 | \$ | 12,247 | To match final COG workbook |
| Worksheet 8 | | | | | | |
| 3. Service Contracts (E) Facility Based Services | \$ 388,461 | \$ | (2,787) | \$ | 385,674 | To reclassify bus passes for consumers to use at leisure |
| Worksheet 9 | | | | | | |
| 2. Employee Benefits (N) Service & Support Admin. Costs | \$ 92,830 | \$ | (1,583) | \$ | 91,247 | To match payroll report |
| 5. COG Expenses (N) Service & Support Admin. Costs | \$ 31,942 | \$ | 5,386 | \$ | 37,328 | To match final COG workbook |
| Worksheet 10 | | | | | | |
| 1. Salaries (G) Community Employment | \$ 200,088 | \$ | (76,033) | \$ | 124,055 | To reclassify BVR payroll |
| 2. Employee Benefits (E) Facility Based Services | \$ 464,205 | \$ | (8,797) | \$ | 455,408 | To match payroll report |
| 2. Employee Benefits (G) Community Employment | \$ 58,013 | \$ | (22,045) | \$ | 35,968 | To reclassify BVR payroll |
| 3. Service Contracts (E) Facility Based Services | \$ - | \$ | 8,497 | \$ | | To reclassify adult day expenses |
| | | \$ | 12,944 | \$ | 21,441 | To reclassify adult day expenses |
| 3. Service Contracts (G) Community Employment | \$ 10,446 | \$ | (10,446) | \$ | - | To reclassify BVR expenses with no corresponding statistics |
| 4. Other Expenses (E) Facility Based Services | \$ 25,447 | \$ | (528) | \$ | | To reclassify BVR expenses with no corresponding statistics |
| | | \$ | (3,116) | \$ | 21,803 | To reclassify costs for consumers with no acuity level |
| 4. Other Expenses (O) Non-Federal Reimbursable | \$ - | \$ | 3,116 | \$ | | To reclassify costs for consumers with no acuity level |
| | | \$ | 10,446 | \$ | | To reclassify BVR expenses |
| | | \$ | 528 | \$ | | To reclassify BVR expenses |
| | | \$ | 76,033 | \$ | | To reclassify BVR payroll |
| | | \$ | 22,045 | \$ | 112,168 | To reclassify BVR payroll |
| 5. COG Expenses (O) Non-Federal Reimbursable | \$ 33,779 | \$ | (33,779) | \$ | - | To match final COG workbook |
| Reconciliation to County Auditor Worksheet | | | | | | |
| Expense: | | | | | | |
| Plus: Other | \$ 14,111 | \$ | 80,944 | \$ | 95,055 | To reclassify developmental center fees |

Appendix B (Page 3)
 Marion 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> |
|---|----------------------------|-------------------|-----------------------------|--|
| Reconciliation to County Auditor Worksheet (Continued) | | | | |
| Expense: | | | | |
| Plus: Capital Costs | \$ (134,662) | (33,029) | | To reconcile off depreciation adjustment |
| | | (2,372) | | To reconcile off depreciation adjustment |
| | | (1,432) | | To reconcile off depreciation adjustment |
| | | 3,042 | | To reconcile off depreciation adjustment |
| | | (2,384) | | To reconcile off depreciation adjustment |
| | | (1,095) | | To reconcile off depreciation adjustment |
| | | 5,387 | | To reconcile off depreciation adjustment |
| | | (4,115) | | To reconcile off depreciation adjustment |
| | | (3,029) | | To reconcile off depreciation adjustment |
| | | (3,796) | | To reconcile off depreciation adjustment |
| | | (31,554) | | To reconcile off depreciation adjustment |
| | | (8,104) | | To reconcile off depreciation adjustment |
| | | (22,205) | | To reconcile off depreciation adjustment |
| | | 1,097 | | To reconcile off depreciation adjustment |
| | | (5,390) | \$ (243,641) | To reconcile off depreciation adjustment |
| Total from 12/31 County Auditor's Report | \$ 8,003,231 | \$ 147 | \$ 8,003,378 | To match county auditor report |
| Revenue: | | | | |
| Total from 12/31 County Auditor's Report | \$ 7,724,283 | \$ 4,226 | \$ 7,728,509 | To match county auditor report |

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Dave Yost • Auditor of State

MARION COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

MARION 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 9, 2016**