



KNOX COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

AGREED UPON PROCEDURES

**FOR THE COST REPORTING PERIOD
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008
AND
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009**



Dave Yost • Auditor of State

Knox County Board of Developmental Disabilities

TABLE OF CONTENTS

Title	Page
Independent Accountants' Report	1
Transportation - Recoverable Findings – 2008	3
Service and Support Administration (SSA) - Recoverable Findings – 2009	5
Appendix A: Income and Expenditure Report Adjustments – 2008	12
Appendix B: Income and Expenditure Report Adjustments – 2009	14

THIS PAGE INTENTIONALLY LEFT BLANK



Dave Yost • Auditor of State

Independent Accountant's Report on Applying Agreed-Upon Procedures

Halina Schroeder, Audit Chief
Division of Fiscal Administration
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) HCBS 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 Knox County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2008 and 2009 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2008 and 2009 (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 attestation standards established by the American Institute of Certified Public Accountants. 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 us to report variances if the County Board's square footage for three rooms varied by more than ten percent of the square footage reported in the summary which rolls up to *Schedule B-1, Section A, Square Footage* of the Cost Reports.

We measured three rooms and compared the square footage to the County Board's square footage summary. We also toured the facilities to identify how space was used by County Board program and to identify new, closed, or empty buildings along with rented or idle floor space.

We found no square footage variances for rooms that were measured exceeding 10 percent.

2. We obtained the County Board's methodology for allocating square footage between programs and reviewed 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.

The County Board's methodology for allocating square footage was in accordance with the Cost Report Guides. The County Board reported the same square footage in the 2008 and 2009 cost reports. Therefore we tested the 2008 methodology, and applied the results to both years' cost reports.

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

We compared one building and traced each room on the floor plan to the County Board's summary for each year.

We found no variances exceeding 10 percent when comparing total square footage of one floor plan to the County Board's summary.

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

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

We found variances exceeding 10 percent. We reported these variances in Appendix A (2008) and Appendix B (2009).

Statistics – Attendance

1. DODD requested us to report variances if the Board's attendance statistics were not within 10 percent of the attendance statistics reported to DODD

The County Board did not provide adult services, but instead, contracted these services to providers. The County Board did not report any adult statistics (including individuals served, days of attendance, typical hours of service). Therefore, the adult program costs reported on Worksheet 10, Adult Program Worksheet in 2008 and 2009 lacked supporting documentation to show they benefitted from the County Board's adult program and were unallowable under 2 CFR Part 225, Appendix A, Section (C)(1)(j), (C)(3)(a) and the Cost Report Guide in section Worksheet 10, Adult Programs.

We reported these variances in Appendix A (2008) and Appendix B (2009).

2. DODD requested us to determine whether individuals served as summarized in *Schedule B-1, Section B, Attendance Statistics* included both Medicaid and non-Medicaid-eligible individuals as documented on the Medicaid Information Technology System (MITS).

Documentation of individuals served was unavailable and was not examined (see Procedure 1 above).

3. DODD requested us to report variances if the individuals served on *Schedule B-1, Section B, Attendance Statistics* of the Cost Reports were not within three of the individuals documented on the attendance sheets.

Documentation of individuals served was unavailable and was not examined (see Procedure 1 above).

4. DODD requested us to compare the County Board's supporting documentation for the hours of service to the typical hours of service reported on *Schedule B-1, Section B, Attendance Statistics* of the Cost Reports and determine if the statistics were reported in accordance with the Cost Report Guides.

Documentation of hours of service was unavailable and was not examined (see Procedure 1 above).

Statistics – Transportation

1. DODD requested us to report variances if the Board's transportation units were not within one percent of total units reported on each line of Schedule B-3 Quarterly Summary of Transportation Statistics to DODD.

We compared the number of one-way trips from the County Board's 2008 Billing History report and manual count of bus logs with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Statistics* of the Cost Reports. The County Board did not provide transportation services in 2009.

We found differences as reported in Appendix A (2008). The County Board did not provide transportation in 2009; therefore, we could not perform the procedure for that time period.

2. DODD requested us to report variances if the 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 Statistics to DODD.

We compared the cost of bus tokens/cabs from the County Board's State Expenses Detailed report to the amount reported in Schedule B-3 of the Cost Reports.

We found differences as reported in Appendix A (2008). We found no differences in 2009.

We also instances of documentation non-compliance in the Recoverable Findings Schedule Below.

Recoverable Finding – 2008

Finding \$377.57

The Auditor of State determined the County Board was over reimbursed for 69 units of Non-Medical Transportation - One-way trip - Eligible vehicle – Level One waiver (FTB) service that should have been billed as Non-Medical Transportation - One-way trip - Taxi/Livery/Bus – Level One waiver (FTT) for a difference totaling \$377.57.

Service Code	Units	Review Result	FFP ¹ Amount	eFMAP ² Amount	Total Finding
FTB	69	CB billed for FTB instead of FTT	\$333.98	\$43.59	\$377.57
TOTAL					\$377.57

¹ Federal Financial Participation Amount (FFP)

² Enhanced Federal Medical Assistance Percentage (eFMAP)

3. DODD requested us to report variances exceeding two percent in the total trips taken for the 30 individuals tested.

We haphazardly selected 15 individual names from the County Board's manual transportation logs for 2008 and compared the individuals by name to the compiled listing of individuals transported to determine whether the compiled listing is complete.

We found no unrecorded children's transportation units related to county board programs. However, we determined the County Board provided children's transportation to other entities for non County Board programs.

Therefore, the County Board manually counted the trip logs for February 2008 to determine the number of children's trips for non County Board programs. We footed the trip logs for accuracy and calculated the percentage of children's trips and costs on *Worksheet 8, Transportation Services* that did not benefit the County Board programs and were non-Federal reimbursable under 2 CFR Part 225, Appendix A, Section (C)(3)(a).

We reported differences in Appendix A (2008). The County Board did not provide transportation in 2009; therefore, we could not perform the procedure for that time period.

4. We determined whether the sample of individuals selected in Step 3 included both Medicaid and non-Medicaid-eligible individuals as documented on the MITS.

We noted the sample of individuals selected included both Medicaid and non-Medicaid eligible individuals.

5. DODD requested us to report variances of more than 10 percent of the total trips taken for two individuals for 2008 and 2009, between the County Board's internal documentation versus the amount reported to DODD in *Schedule B-3, Quarterly Summary of Transportation Services*.

We traced the number of trips for all individuals for February 2008 and the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services*.

We found no differences for trips for County Board programs.

Statistics – Service and Support Administration (SSA)

1. DODD requested us to report variances if the 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 to DODD.

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 Summary By Funding Source, Service and Biller and Case Notes Summary of Units Billed by Consumer reports with those statistics reported in *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration*. We also footed the County Board's Receivable Billing Reimbursable Summary By Funding Source, Service and Biller report for accuracy.

We found differences as reported in Appendix A (2008) and Appendix B (2009).

We also noted that the County Board billed Targeted Case Management (TCM) for Home Choice units which is not allowed under Cost Report Guide in section *Worksheet 9, Service and Support Administration Costs* which 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."

Recoverable Finding – 2009

Finding \$1,332.92

The Auditor of State determined the County Board was over reimbursed for 181 units of TCM service totaling \$1,332.92 in which the County Board incorrectly billed for Home Choice units.

Service Code	Units	Review Result	FFP ¹ Amount	eFMAP ² Amount	Total Finding
TCM	181	CB incorrectly billed units	\$1,144.98	\$187.94	\$1,332.92
TOTAL					\$1,332.92

¹ Federal Financial Participation Amount (FFP)

² Enhanced Federal Medical Assistance Percentage (eFMAP)

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

We haphazardly selected a sample of 70 units for Other Allowable SSA services across 2008 and 2009 from Receivable Billing Reimbursable Summary By Consumer, Service and Date and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F). We did not select 70 units for Unallowable SSA services since the County Board does not perform these services. We also determined if the 70 units for Other Allowable SSA services were provided to individuals that were not Medicaid eligible at the time of service delivery per MITS.

The units found to be in error exceeded ten percent of our sample and we reported the differences in Appendix A (2008). In 2009, the units found to be in error did not exceed ten percent of our sample.

3. DODD requested us to report decreases exceeding five percent in total SSA units by line on Schedule B-4 when compared to the prior audited cost report.

We compared the audited 2007 SSA units to the final adjusted 2008 SSA units and compared the final adjusted 2008 SSA units to the final adjusted 2009 SSA units.

The reported units decreased by more than five percent from the prior year's Schedule B-4 and we obtained the County Board's explanations: In 2008 TCM Units decreased because four new SSA's were hired and three SSA's were out on maternity leave. Also, in 2008 Total SSA Unallowable Units may have decreased due to administrative time that was incorrectly identified as unallowable units in the previous period. In 2009, Total SSA Other Allowable Units decreased due to increases in locally funded services and the Medicaid population.

We reported no variances in Appendix A (2008) and Appendix B (2009).

4. DODD requested us to perform a review to determine compliance with Ohio Admin. Code § 5101-3-48-01(G)(12) which states "A CBMRDD shall not submit claims in excess of twenty-six units per day per service and support administrator (SSA) unless the service(s) associated with such claims is considered medically necessary..." Using Medicaid claims data, we identified the number of individuals and unique dates of service on which 27 or more TCM units were paid through the Medicaid program. We examined the results looking for trends and patterns indicating potential overbilling practices.

We found no indication of a trend or pattern indicating potential overbilling.

Revenue Reconciliation to the County Auditor Report

1. We compared the receipt totals from the 12/31/2008 and 12/31/2009 County Auditor's MTD/YTD Revenue Report For Month 12 for 001 MR, 002 MRDD Waivers, 003 MRDD Supported Living, 237 Family Resources funds to the County Auditor's report totals reported on the Reconciliation to County Auditor Worksheets.

We found no differences.

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 yearly receipt totals for these funds.

Total county board receipts were within 1/4 percent of the county auditor yearly receipt totals reported for these funds.

3. We compared revenue entries on Schedule C Income Report to the Mid East Ohio Regional Council of Government (COG) prepared County Board Summary Workbook.

We found differences as reported in Appendix A (2008) and Appendix B (2009).

4. We compared the account description and amount for each revenue reconciling item on the County Auditor Reconciliation Worksheet to the County Board's State Account Code Detailed reports.

We found differences as reported in Appendix A (2008) and Appendix B (2009).

Revenue Cost Report Testing

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

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

- Miscellaneous refunds and reimbursements of \$7,597 in 2008 and \$13,093 in 2009;
- Workers compensation refunds in the amount of \$758 in 2008 and \$17,565 in 2009;
- Reimbursement for shared Superintendant in the amount of \$19,800 in 2009;
- Transportation reimbursements in the amount of \$41,517.42 in 2008 and \$456 in 2009; and
- Title XX in the amount of \$52,189 in 2008 and \$30,398 in 2009.

We identified fuel reimbursements in the amount of \$40,619 in 2008. We determined that the County Board sold fuel to other agencies at cost and so we reclassified \$40,619 in expenses on *Worksheet 8, Transportation Services* to non-federal reimbursable to net the expense against the revenue. Therefore, the 2008 fuel reimbursements of \$40,619 are not considered potential revenue credits.

Paid Claims Testing

1. We selected 50 paid claims among all service codes from 2008 and 2009 from the Medicaid Billing System (MBS) data and determined if the claims met the following service documentation requirements of Ohio Admin. Code Sections 5123:2-9-05 and 5101:3-48-01(F):

- 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 (for homemaker/personal care, type must include if routine, on-site/on-call, or level one emergency);
- Number of units of the delivered service or continuous amount of interrupted time during which the service was provided; 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.

We found no instances of non-compliance with these documentation requirements for 2008 or 2009.

2. DODD requested us to 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 reimbursed 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 instances where the Medicaid reimbursed units were greater than units reported.

3. DODD requested us to report whether any reimbursements exceeded disbursements on *Schedule A, Summary of Service Costs- By Program* worksheet.

We compared the amounts reported on *Schedule A, Summary of Service Costs – By Program*, Lines (20) to Line (27) for Community Residential to the amount reimbursed for these services in 2008 and 2009 on the MBS Summary by Service Code report.

Because reimbursements were greater than the amount reported we obtained the County Board's explanation. The variance for the County Board was due to misclassification of Home Choice expenses. We reported differences in Appendix A (2008) and Appendix B (2009).

Expenditure Reconciliation to the County Auditor Report

1. We compared the disbursement totals from the 12/31/2008 and 12/31/2009 County auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the County Auditor's MTD/YTD Expense reports of total disbursements for the following funds: 001 MR, 002 MRDD Waivers, 003 MRDD Supported Living, 237 Family Resources fund.

We found differences as reported in Appendix A (2008). We found no differences in 2009.

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.

Total county board disbursements were within 1/4 percent of the county auditor yearly disbursement totals reported for these funds.

3. We compared all expenditure entries on Worksheets 2 through 10 to the County Board's State Expenses Detailed reports and the MEORC COG prepared Knox County Board Summary Workbook.

We found differences as reported in Appendix A (2008) and Appendix B (2009).

4. We scanned the County Board's State Expense Detailed reports 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 found differences as reported in Appendix A (2008) and Appendix B (2009) for misclassified and non-federal reimbursable costs.

5. We also compared the account description and amount for each reconciling item on the *County Auditor Reconciliation Worksheet* to the County Board's State Expenses Detailed reports and other supporting documentation such as county tax settlement sheets.

We found differences as reported in Appendix A (2008) and Appendix B (2009).

Property, Depreciation, and Asset Verification Testing

1. We compared the County Board's policies regarding capitalization of fixed assets with the following guidelines:

- Cost Report Guides for preparing Worksheet 1, Capital Costs,
- 2 CFR 225 (OMB Circular A-87, Appendix B, 15(a)(2), and
- Centers for Medicare and Medicaid Services Publication 15-1.

We found no inconsistencies between the County Board's capitalization policies and the guidelines listed above.

2. We scanned the County Board's State Expenses Detailed for items purchased during 2008 and 2009 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Depreciation Schedule.

We found differences for purchases that were not properly capitalized as reported in Appendix A (2008). We found no unrecorded purchases meeting the capitalization criteria in 2009.

3. We scanned the County Board's Depreciation Schedule for 2008 and 2009 for depreciation taken on the same asset more than once, assets that have been fully depreciated, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides.

We found no differences.

4. We compared all depreciation entries reported on *Worksheet 1, Capital Costs* to the County Board's Depreciation Schedule

We found differences as reported in Appendix A (2008) and Appendix B (2009).

5. We compared the County Board's final 2007 Depreciation Schedule to the County Board's 2008 and 2009 Depreciation Schedules for changes in the depreciation amounts for assets purchased prior to the periods under review which were not in compliance with the Cost Report Guides.

We found differences in depreciation as reported in Appendix A (2008) and Appendix B (2009).

6. We haphazardly selected five assets from Knox County Board's Depreciation Schedule and traced these assets to their physical location.

We were able to trace one asset to its physical location and four buses to reassignment documentation from the Ohio State Highway Patrol.

7. We haphazardly selected the lesser of 10 of the County Board's fixed assets or 10 percent of items which meet the County Board's capitalization policy and are being depreciated in their first year in either 2008 or 2009 to determine if their useful life agreed to the estimated useful lives prescribed in the 2008 American Hospital Association (AHA) Asset Guides.

We also recomputed the first year's depreciation for these assets, based on their cost, acquisition date and period of useful life to determine compliance with the Cost Report Guides and AHA Asset Guides.

We found differences as reported in Appendix A (2008) and Appendix B (2009).

8. We haphazardly selected the lesser of five percent or 20 disposed assets from 2008 and 2009 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 applicable to 2008 (and 2009, 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.

Differences identified as a result of applying these procedures are reported in Appendix A (2008). The County Board did not dispose of any assets in 2009.

Payroll Testing

1. DODD asked us to determine whether total County Board salaries and benefits in the 2008 and 2009 cost reports were within two percent of the county auditor's report totals for the following funds: 001 MR, 002 MRDD Waivers, 003 MRDD Supported Living, 237 Family Resources fund.

We totaled salaries and benefits from Worksheets 2-10 from the 2008 and 2009 cost reports and compared the yearly totals to the county auditor's financial reports. The variance was less than two percent for 2008. The variance was higher than 2 percent in 2009 due to the classification of worker's compensation benefits and we reported adjustments in Appendix B (2009).

2. We selected 9 employees and compared their 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. DODD asked us to report differences greater than three percent of the total wage and benefit of each worksheet affected.

We found differences as reported in Appendix A (2008) and Appendix B (2009).

3. We scanned the County Board's State Expense Payroll Only by SAC/Employee (Summary) Reports for 2008 and 2009 and compared 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 differences as reported in Appendix A (2008) and Appendix B (2009).

4. DODD asked us to determine an expectation for changes in salary and benefit costs between 2008 and 2009 and to determine whether audited salary and benefit costs were within two percent of this established expectation on worksheets 2 through 10.

We found no variances in salary and benefit costs exceeding two percent of expectation on worksheets 2-10. We reported no variances in Appendix A (2008) and Appendix B (2009).

Non-Payroll Disbursement Testing

1. We haphazardly selected 40 disbursements from 2008 and 2009 from the County Board's State Expenses Detailed reports and 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 found differences as reported in Appendix A (2008) and Appendix B (2009).

Medicaid Administrative Claiming (MAC)

1. We compared the salary and benefits entered on the Individual MAC Costs by Code report to the County Board's State Expenses Payroll Only by SAC/Employee (Summary) Reports. DODD asked us to contact its Office of Audits to report differences between MAC salary and benefits versus the County Board's payroll records exceeding one percent.

We found variances where MAC salaries and benefits exceeded County Board payroll costs by more than one percent in 2008 and accordingly DODD adjusted the Individual MAC Costs by Coded Report to correct the misstatements identified. We found no variance in 2009 where MAC salaries and benefits exceeded County Board payroll costs by more than one percent.

2. We compared the adjusted 2008 Individual MAC Costs by Code Report and original 2009 Individual MAC Costs by Code Report to Worksheet 6, columns (I) and (O).

We found differences as reported in Appendix A (2008). We found no differences in 2009.

3. We compared Ancillary Costs on the Roll Up report for the Ohio Department of Job and Family Services to Lines 6-10 of the MAC Reconciliation worksheet.

We found differences as reported in Appendix A (2008) and Appendix B (2009).

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 Job and Family Services, 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.

Sincerely,

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

Dave Yost
Auditor of State

June 12, 2012

cc: Steve Oster, Superintendent, Knox County Board of Developmental Disabilities
Robert Mahle, Business Manager, Knox County Board of Developmental Disabilities
Keith Hughes, Board Chairperson, Knox County Board of Developmental Disabilities

Appendix A
Knox County Board of Developmental Disabilities
2008 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule A				
22. Respite (L) Community Residential	\$ 7,016	\$ (7,016)	\$ -	To reclassify respite expenses
Schedule B-1, Section A				
1. Building Services (C) Child	600	306	906	To correct square footage
11. 0-2 Age Children (C) Child	1,000	(18)	982	To correct square footage
17. Medicaid Administration (A) MAC	0	10	10	To correct square footage
19. Community Residential (D) General	289	(4)	285	To correct square footage
23. Administration (D) General	735	(6)	729	To correct square footage
24. Transportation (D) General	73	(2)	71	To correct square footage
25. Non-Reimbursable (C) Child	12,921	21	12,942	To correct square footage
Schedule B-3				
5. Facility Based Services (G) One Way Trips- Fourth Quarter	0	5,941	5,941	To correct one way trips
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ 630	\$ 6,238	\$ 6,868	To correct cost of cabs and tokens
Schedule B-4				
1. TCM Units (B) 2nd Quarter	12,244	24	12,268	To reclassify TCM units
1. TCM Units (E) COG Activity	104	144	248	To correct TCM units
2. Other SSA Allowable Units (B) 2nd Quarter	1,865	(24)	1,841	To reclassify TCM units
2. Other SSA Allowable Units (C) 3rd Quarter	3,522	(396)	3,126	To correct TCM units
2. Other SSA Allowable Units (D) 4th Quarter	3,844	(3,844)	0	To correct TCM units
Schedule C				
I. County				
(B) Interest- COG Revenue	\$ 96,914	\$ (49,541)	\$ 47,373	To agree to audited COG amounts
II. Department of MR/DD				
(E) Residential Facility- Non Waiver Services- COG Revenue	\$ -	\$ 210,054	\$ 210,054	To agree to audited COG amounts
V. Other Revenues				
25. MEORC	\$ 1,164,602	\$ (1,164,602)	\$ -	To reclassify revenue for which the County Board is the fiscal agent
Worksheet 1				
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 137,261	\$ (45)	\$ 137,358	To agree to compiled amount To correct depreciation
5. Movable Equipment (O) Non-Federal Reimbursable	\$ -	\$ 72,564	\$ 72,564	To record loss on assets donated
5. Movable Equipment (X) Gen Expense All Prgm.	\$ 14,993	\$ 5,181	\$ 20,174	To agree to compiled amount
8. COG Expenses (L) Community Residential	\$ -	\$ 12	\$ 12	To agree to audited COG amounts
8. COG Expenses (M) Family Support Services	\$ 3,387	\$ (3,013)	\$ 374	To agree to audited COG amounts
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 160,108	\$ (21,762)	\$ 138,346	To correct salaries
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 100,243	\$ 173	\$ 100,416	To correct benefits
3. Service Contracts (X) Gen Expense All Prgm.	\$ 16,275	\$ (413)	\$ 15,862	To reclassify fees paid to COG
	\$ -	\$ (507)	\$ 15,355	To reclassify building service expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 13,362	\$ 13,362	To reclassify non-federal reimbursable expenses
	\$ -	\$ 37,044	\$ 37,044	To reclassify non-federal reimbursable salary and benefits
4. Other Expenses (X) Gen Expense All Prgm.	\$ 110,293	\$ (13,362)	\$ 96,931	To reclassify non-federal reimbursable expenses
	\$ -	\$ (5,323)	\$ 91,608	To reclassify fees paid to COG
	\$ -	\$ 13,820	\$ 105,428	To reclassify administration expenses
	\$ -	\$ (21,368)	\$ 84,060	To allocate workers compensation as benefits
	\$ -	\$ (1,050)	\$ 83,010	To reclassify behavior support expense
5. COG Expenses (L) Community Residential	\$ -	\$ 550	\$ 550	To agree to audited COG amounts
5. COG Expenses (N) Service and Support Administration	\$ 14,509	\$ 2,960	\$ 17,469	To agree to audited COG amounts
Worksheet 2A				
2. Employee Benefits (N) Service & Support Admin	\$ -	\$ 1,452	\$ 1,452	To correct benefits
3. Service Contracts (L) Community Residential	\$ 2,087	\$ 10,139	\$ 12,226	To agree to compiled amount
	\$ -	\$ (11,772)	\$ 454	To reclassify fees paid to COG
4. Other Expenses (L) Community Residential	\$ 6,268	\$ (2,851)	\$ 3,417	To reclassify SSA program supervision expenses
4. Other Expenses (N) Service & Support Admin	\$ -	\$ 2,851	\$ 2,851	To reclassify SSA program supervision expenses
Worksheet 3				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 17,148	\$ 1,003	\$ 18,151	To correct benefits
3. Service Contracts (X) Gen Expense All Prgm.	\$ 42,876	\$ 507	\$ 43,383	To reclassify building service expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 231,411	\$ (8,200)	\$ 223,211	To capitalize an asset
	\$ -	\$ (275)	\$ 222,936	To reclassify community residential expense
	\$ -	\$ (13,820)	\$ 209,116	To reclassify administration expenses
5. COG Expenses (L) Community Residential	\$ -	\$ 11	\$ 11	To agree to audited COG amounts
5. COG Expenses (N) Service & Support Admin	\$ 489	\$ (133)	\$ 356	To agree to audited COG amounts
Worksheet 5				
2. Employee Benefits (A) Ages (0-2)	\$ 23,448	\$ 1,528	\$ 24,976	To correct benefits
2. Employee Benefits (L) Community Residential	\$ -	\$ 11,055	\$ 11,055	To correct benefits
3. Service Contracts (M) Family Support Services	\$ 54,038	\$ 7,016	\$ 61,054	To reclassify respite expenses
4. Other Expenses (A) Ages (0-2)	\$ 8,545	\$ 1,050	\$ 9,595	To reclassify behavior support expense
4. Other Expenses (L) Community Residential	\$ -	\$ 275	\$ 275	To reclassify community residential expense
5. COG Expenses (L) Community Residential	\$ -	\$ 2,040	\$ 2,040	To agree to audited COG amounts
Worksheet 6				
1. Salaries (I) Medicaid Admin	\$ 478,684	\$ (63,035)	\$ 415,649	To correct MAC amounts
1. Salaries (O) Non Federal Reimbursable	\$ 91,278	\$ 29,246	\$ 120,524	To correct MAC amounts
Worksheet 8				
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 46,319	\$ 46,319	To reclassify non-federal reimbursable expenses
1. Salaries (X) Gen Expense All Prgm.	\$ 105,270	\$ (46,319)	\$ 58,951	To reclassify non-federal reimbursable expenses
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 12,286	\$ 12,286	To reclassify non-federal reimbursable expenses
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 26,335	\$ 1,587	\$ 27,922	To correct benefits
	\$ -	\$ (12,286)	\$ 15,636	To reclassify non-federal reimbursable expenses
3. Service Contracts (E) Facility Based Services	\$ -	\$ 5,975	\$ 5,975	To reclassify facility based transportation expenses
	\$ -	\$ 98,727	\$ 104,702	To reclassify facility based transportation expenses
3. Service Contracts (X) Gen Expense All Prgm.	\$ 5,975	\$ (5,975)	\$ -	To reclassify facility based transportation expenses
4. Other Expenses (E) Facility Based Services	\$ -	\$ 2,720	\$ 2,720	To reclassify facility based transportation expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 40,619	\$ 40,619	To reclassify non-federal reimbursable expenses
	\$ -	\$ 23,913	\$ 64,532	To reclassify non-federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 97,687	\$ (2,720)	\$ 94,967	To reclassify facility based transportation expenses
	\$ -	\$ (40,619)	\$ 54,348	To reclassify non-federal reimbursable expenses
	\$ -	\$ (23,913)	\$ 30,435	To reclassify non-federal reimbursable expenses
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 489,342	\$ 4,115	\$ 493,457	To correct salaries
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 132,697	\$ 8,642	\$ 141,339	To correct benefits
3. Service Contracts (N) Service & Support Admin. Costs	\$ 59,121	\$ (54,196)	\$ 4,925	To reclassify fees paid to COG

Appendix A
 Knox County Board of Developmental Disabilities
 2008 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 10				
3. Service Contracts (E) Facility Based Services	\$ 263,417	\$ (263,417)	\$ -	To reclassify non-federal reimbursable expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 263,417	\$ 263,417	To reclassify non-federal reimbursable expenses
		\$ (98,727)	\$ 164,690	To reclassify facility based transportation expenses
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Purchases Greater Than \$5,000	\$ -	\$ 8,200	\$ 8,200	To capitalize, rather than expense an asset
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 413	\$ 413	To reclassify fees paid to COG
		\$ 5,323	\$ 5,323	To reclassify fees paid to COG
		\$ 11,772	\$ 11,772	To reclassify fees paid to COG
		\$ 54,196	\$ 71,704	To reclassify fees paid to COG
Plus: Match Paid To ODMRDD For IO & LVI Waivers	\$ 1,119,306	\$ (341,388)	\$ 777,918	To reclassify TCM match payments
Plus: Match Paid To ODMRDD For TCM	\$ -	\$ 341,388	\$ 341,388	To reclassify TCM match payments
Plus: COG payroll (CB is fiscal agent)	\$ -	\$ 1,180,738	\$ 1,180,738	To record COG payroll (CB is fiscal agent)
Less: Capital Costs	\$ (157,411)	\$ 3,387	\$ (154,024)	To agree to compiled amount
		\$ (5,181)	\$ (159,205)	To agree to compiled amount
		\$ 45	\$ (158,760)	To agree to compiled amount
		\$ (142)	\$ (158,902)	To correct depreciation
		\$ (72,564)	\$ (231,466)	To record loss on assets donated
Total from 12/31 County Auditor's Report	\$ 4,372,782	\$ 1,180,738	\$ 5,553,520	To correct County Auditor total
Revenue:				
Less: COG Revenue	\$ (96,914)	\$ (160,513)	\$ (257,427)	To reconcile off COG revenue
Plus: Payroll Reimbursements from COG	\$ -	\$ 1,164,602	\$ 1,164,602	To reclassify revenue for which the County Board is the fiscal agent
Medicaid Administration Worksheet				
Lines 6 - 10 Ancillary Costs	\$ -	\$ 24,014	\$ 24,014	To report ancillary costs

Appendix B
Knox County Board of Developmental Disabilities
2009 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule A				
19. Room and Board/Cost to Live (L) Community Residential	\$73,543	\$1,726	\$75,269	To reclassify room and board expenses
23. Homemaker/Personal Care (L) Community Residential	\$16,068	(\$16,068)	\$0	To reclassify respite expenses
27. Home Choice Community Transition Services	\$4,000	(\$4,000)	\$0	To agree to compiled amount
		\$4,586	\$4,586	To reclassify Home Choice expenses
Schedule B-1, Section A				
1. Building Services (C) Child	600	377	977	To correct square footage
11. 0-2 Age Children (C) Child	914	68	982	To correct square footage
17. Medicaid Administration (A) MAC	0	8	8	To correct square footage
19. Community Residential (D) General	289	(73)	216	To correct square footage
23. Administration (D) General	735	65	800	To correct square footage
Schedule B-4				
1. TCM Units (A) 1st Quarter	14,501	(181)	14,320	To reclassify Home Choice units
2. Other SSA Allowable Units (A) 1st Quarter	4,491	(158)	4,333	To reclassify Home Choice units
2. Other SSA Allowable Units (B) 2nd Quarter	4,661	(4,535)	126	To correct TCM units
2. Other SSA Allowable Units (C) 3rd Quarter	4,365	(4,365)	0	To correct TCM units
2. Other SSA Allowable Units (D) 4th Quarter	5,090	(5,090)	0	To correct TCM units
3. Home Choice Units (A) 1st Quarter	0	339	339	To reclassify Home Choice units
Schedule C				
V. Other Revenues				
26. MEORC reimbursements (salaries/benefits)	\$ 297,976	\$ (297,976)	\$ -	To reclassify revenue for which the County Board is the fiscal agent
Worksheet 1				
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 137,216	\$ 492	\$ 137,708	To correct depreciation
		\$ 142	\$ 137,850	To correct depreciation
8. COG Expenses (L) Community Residential	\$ 480	\$ (450)	\$ 30	To agree to audited COG amounts
8. COG Expenses (N) Service & Support Admin	\$ 2,045	\$ (1,649)	\$ 396	To agree to audited COG amounts
Worksheet 2				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 102,358	\$ 6,587	\$ 108,945	To correct benefits
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 14,321	\$ 14,321	To reclassify non-federal reimbursable expenses
		\$ 4,096	\$ 18,417	To reclassify non-federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 114,314	\$ (14,321)	\$ 100,000	To reclassify non-federal reimbursable expenses
		\$ 17,222	\$ 117,222	To reclassify administration expenses
		\$ (24,389)	\$ 92,826	To allocate workers compensation as benefits
5. COG Expenses (L) Community Residential	\$ 2,424	\$ (379)	\$ 2,045	To agree to audited COG amounts
5. COG Expense (N) Service & Support Admin	\$ 10,320	\$ 16,392	\$ 26,712	To agree to audited COG amounts
Worksheet 2A				
2. Employee Benefits (L) Community Residential	\$ 1,017	\$ (1,017)	\$ -	To correct benefits
2. Employee Benefits (N) Service & Support Admin	\$ 5,676	\$ 2,044	\$ 7,720	To correct benefits
3. Service Contracts (L) Community Residential	\$ 1,192	\$ (1,192)	\$ -	To reclassify fees paid to COG
3. Service Contracts (N) Service & Support Admin	\$ 5,501	\$ (5,501)	\$ 0	To reclassify fees paid to COG
4. Other Expenses (L) Community Residential	\$ 2,946	\$ (30)	\$ 2,916	To reclassify fees paid to COG
4. Other Expenses (N) Service & Support Admin	\$ 3,618	\$ (30)	\$ 3,588	To reclassify fees paid to COG
Worksheet 3				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 28,920	\$ 1,486	\$ 30,406	To correct benefits
4. Other Expenses (X) Gen Expense All Prgm.	\$ 332,313	\$ (4,096)	\$ 328,217	To reclassify non-federal reimbursable expenses
		\$ (17,222)	\$ 311,000	To reclassify administration expenses
		\$ (119,220)	\$ 191,775	To capitalize, rather than expense assets
5. COG Expenses (L) Community Residential	\$ 91	\$ (59)	\$ 32	To agree to audited COG amounts
5. COG Expenses (N) Service & Support Admin	\$ 387	\$ 28	\$ 415	To agree to audited COG amounts
Worksheet 5				
2. Employee Benefits (A) Ages (0-2)	\$ 24,235	\$ 1,929	\$ 26,164	To correct benefits
2. Employee Benefits (L) Community Residential	\$ -	\$ 2,511	\$ 2,511	To correct benefits
3. Service Contracts (L) Community Residential	\$ 333,270	\$ (360)	\$ 332,910	To reclassify respite expenses
		\$ (1,726)	\$ 331,184	To reclassify room and board expenses
		\$ (4,586)	\$ 326,598	To reclassify Home Choice expenses
		\$ (2,566)	\$ 324,032	To reclassify facility based transportation expenses
3. Service Contracts (M) Family Support Services	\$ 50,254	\$ 16,068	\$ 66,322	To reclassify respite expenses
		\$ 360	\$ 66,682	To reclassify respite expenses
4. Other Expenses (A) Ages (0-2)	\$ 13,023	\$ (6,359)	\$ 6,664	To capitalize, rather than expense an asset
5. COG Expenses (L) Community Residential	\$ 16,016	\$ (10,796)	\$ 5,220	To agree to audited COG amounts
Worksheet 8				
4. Other Expenses (E) Facility Based Services	\$ -	\$ 2,566	\$ 2,566	To reclassify facility based transportation expenses
Worksheet 9				
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 144,202	\$ 10,848	\$ 155,050	To correct benefits
Worksheet 10				
3. Service Contracts (E) Facility Based Services	\$ 361,217	\$ (361,217)	\$ 0	To reclassify non-federal reimbursable expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 361,217	\$ 361,217	To reclassify non-federal reimbursable expenses
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Purchases Greater Than \$5,000	\$ -	\$ 6,359	\$ 6,359	To capitalize, rather than expense an asset
		\$ 119,220	\$ 125,579	To capitalize, rather than expense assets
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ 496,692	\$ (1,613)	\$ 495,079	To agree to compiled amount
		\$ 5,501	\$ 500,580	To reclassify fees paid to COG
		\$ 30	\$ 500,610	To reclassify fees paid to COG
		\$ 30	\$ 500,640	To reclassify fees paid to COG
		\$ 1,192	\$ 501,832	To reclassify fees paid to COG
Plus: Match Paid To ODMRDD For IO & LVI Waivers	\$ 918,114	\$ (258,327)	\$ 659,787	To reclassify TCM match payments
Plus: Match Paid To ODMRDD For TCM	\$ -	\$ 258,327	\$ 258,327	To reclassify TCM match payments
Less: Capital Costs	\$ (138,986)	\$ (142)	\$ (139,128)	To correct depreciation
		\$ (492)	\$ (139,620)	To correct depreciation
Revenue:				
Plus: Payroll Payments From COG	\$ -	\$ 297,976	\$ 297,976	To reclassify revenue for which the County Board is the fiscal agent
Medicaid Administration Worksheet				
Lines 6 - 10 Ancillary Costs	\$ -	\$ 18,909	\$ 18,909	To report ancillary costs



Dave Yost • Auditor of State

KNOX COUNTY BOARD OF DEVELOPMENT DISABILITIES

KNOX 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
JUNE 26, 2012