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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 Franklin County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2013 and 2014 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2013 and 2014 (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 errors. We inquired with the County Board to obtain explanation of any potential errors.

We found no differences in 2013. We found square footage for Adult Dietary services with no corresponding costs in 2014. We inquired with the County Board and determined they no longer provide Adult Dietary services; therefore, we reclassified the square footage to Facility Based Services. We also noted the County Board excluded square footage for the Checkrein Avenue building in both 2013 and 2014. We obtained the square footage from the county auditor and added non-reimbursable square footage as the building is leased space. We reported these differences in Appendix A (2013) and Appendix B (2014).

We also compared the 2013 and 2014 square footage totals to the final 2012 totals and found variances above 10 percent. We performed the remaining square footage procedures on those areas that changed by more than 10 percent.

Statistics – Square Footage (Continued)

2. We compared the square footage for each room on the floor plan of the ARC South building in 2013 and the Administration and East Bus Compound building in 2014 to the County Board's summary for each year which rolls up to *Schedule B-1, Section A, Square Footage* to ensure square footage was allocated in accordance with the Cost Report Guides and identify variances greater than 10 percent.

We found no variances in 2013. We found no variances exceeding 10 percent in 2014.

3. We compared the County Board's square footage summary for each year to the square footage reported in each cell in *Schedule B-1, Section A, Square Footage* and identified variances greater than 10 percent for any cell in *Schedule B-1*.

We found no variances.

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

We reported variances in Appendix A (2013). We found no variances in 2014.

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 Day Services Attendance Summary by Consumer, Location, Acuity and Month and Counts of SEC Consumers and Units reports for the number of individuals served, days of attendance and 15 minute units with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation, Enclave and Community Employment on *Schedule B-1, Section B, Attendance Statistics* and determined if the statistics were reported in accordance with the Cost Report Guides. We identified any variances greater than two percent of reported attendance statistics at each acuity level. We also footed the County Board's attendance reports for accuracy.

We found no variances; however, we found omitted statistics for contracted Adult Day services as reported in Non-Payroll Expenditure and Reconciliation to the County Auditor Report section.

3. We traced the number of total attendance days for one Enclave and four Adult Day Service individuals for two months in 2013 and 2014 between the County Board's monthly attendance documentation and the Attendance Summary by Consumer, Location, Acuity and Month 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 reports to the Acuity Assessment Instrument or other documentation for each individual. We also selected an additional nine individuals in 2013 and seven individuals in 2014 to ensure at least two individuals from each acuity level were tested, and performed the same acuity level comparison.

We found no differences.

Statistics – Attendance (Continued)

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

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 Cost Report Units from Gatekeeper and 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 *Schedule B-3*. We also footed the County Board's transportation reports for accuracy.

We found no variances; however, we found omitted trips for contracted transportation services as reported in Non-Payroll Expenditure and Reconciliation to the County Auditor Report section.

2. We traced the number of trips for 10 adults and one child for July 2013 and May 2014 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 exceeding 10 percent.

3. We compared the cost of bus tokens/cabs from the County Board's Summary of Costs for Contract Transportation and COTA detail 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 (2013) and Appendix B (2014).

Statistics – Service and Support Administration (SSA)

1. We compared the number of Targeted Case Management (TCM), Other SSA Allowable and SSA Unallowable units from the County Board's Detailed SSA Units 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. We also footed the County Board's SSA reports for accuracy.

We reported variances in Appendix A (2013). We found no variances in 2014.

2. We haphazardly selected two samples of 60 Other SSA Allowable units for both 2013 and 2014 from the Detailed SSA Units 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.

Statistics – Service and Support Administration (Continued)

3. We haphazardly selected two samples of 30 SSA Unallowable units for both 2013 and 2014 from the Detailed SSA Units 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 2013. We found no variances in 2014.

4. DODD asked that we determine if the County Board maintained case note documentation for non-individual specific activities (general time units) as described in Worksheet 9, Service and Support Administration Costs of the Cost Report Guides. If the County Board did record general time units and they accounted for over 10 percent of total SSA units on the final *Schedule B-4* plus any general time units recorded, DODD asked us to perform additional procedures.

We determined that the County Board did not record general time units.

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the county auditor's 2013 and 2014 Account Trial Balance reports for the Board of Developmental Disabilities (2022) and FEMA (2128) 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 reported differences in Appendix A (2013) and, after this adjustment, the Cost Report reconciled within acceptable limits. We found no differences in 2014 and the Cost Report reconciled within acceptable limits.

2. DODD asked that we compare revenue entries on *Schedule C, Income Report* to the final Council of Governments (COG) County Board Summary Workbooks for 2013 and 2014.

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

3. We reviewed the County Board's Year to Date Budget 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 reimbursements, refunds and other income in the amount of \$160,835 in 2013 and \$140,026 in 2014;
- IDEA Part B in the amount of \$713,543 in 2013 and \$704,652 in 2014;
- Title XX in the amount of \$1,127,625 in 2013 and \$857,161 in 2014; and
- School Lunch Program in the amount of \$39,973 in 2013 and \$33,842 in 2014.

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

We also noted Opportunities for Ohioans with Disabilities revenue in the amount of \$654,357 in 2013 and \$670,795 in 2014. We noted the County Board offset corresponding expenses on *Schedule a1, Adult Program* in the amount of \$352,883 in 2013 and \$290,548 in 2014 as well as match payments on the *Reconciliation for the County Auditor Worksheet* in the amount of \$152,235 in 2013 and \$608,261 in 2014.

Paid Claims Testing

1. We selected 100 paid claims among all service codes from 2013 and 2014 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.

If there is no documentation to support paid claims or the units paid are not supported by service documentation per the Ohio Admin. Code, we calculated a recoverable finding and made 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 non-compliance in the following service codes: Non-Medical Transportation - Per Trip (ATB and FTB); Non-Medical Transportation - Per Trip - Taxi/Livery/Bus (ATT, FTT and STT); Adult Day Services and Vocational Habilitation Combination - 15 minute unit (AXF and FXF); Supported Employment - Community - 15 minute unit (FCO) and Targeted Case Management (TCM) as described below and made corresponding unit adjustments on *Schedule B-1* and *Schedule B-3* as reported in Appendix A (2013) and Appendix B (2014).

2. For selected contracted transportation services, we compared the County Board's usual and customary rate with the reimbursed rate to ensure that the County Board was reimbursed the lesser of the two as per Ohio Admin. Code § 5123:2-9-06. For any errors found, we obtained documentation and identified all overpayments related to reimbursements exceeding the usual and customary rate. Additionally, if the vehicle did not meet the requirements of commercial transportation, DODD asked us to determine if the provision of services met select provider and staff qualification requirements applicable under Ohio Admin. Code § 5123:2-9-18.

We found no instances of contracted per-trip or per-mile transportation services. We found transportation services in our sample that were rendered by Green Cab, Inc., Safelift Transportation and Caring Wheels Transportation under contracts with the County Board that were billed as commercial transportation (ATT and FTT). We determined that the vehicles met the definition of a commercial vehicle and compared the amount reimbursed to the County Board's contracted rate. We noted differences between the reimbursed and contracted service rate for one recipient on one day and as a result identified recoverable findings as noted below. In total, we compared the reimbursed and contracted rates for 12 recipient dates of service (defined as all transports for one recipient on one day) and found only one error.

We also noted contracted adult services in our sample rendered by Goodwill Columbus to provide senior services, work and behavioral services, young adult, outreach, and other adult services. The County Board's contract did not establish a usual and customary rate. Instead, the contract only specified the total contract amount would be paid in four equal quarterly payments; therefore, we were unable to perform a comparison with the billed rate.

Paid Claims Testing (Continued)

Recoverable Finding – 2013

Finding \$832.67

| Service Code | Units | Review Results | Finding |
|--------------|-------|---|-----------------|
| ATT | 5 | Amount billed in excess of contracted amount | \$1.92 |
| AXF | 48 | Incorrect end time documented | \$239.04 |
| FTT | 5 | Inaccurate date of service; billed services to wrong recipient | \$54.46 |
| TCM | 55 | Incorrect start time documented; services billed for the wrong individual; Units billed after recipient's date of death | \$537.25 |
| | | Total | \$832.67 |

Recoverable Finding – 2014

Finding \$470.22

| Service Code | Units | Review Results | Finding |
|--------------|-------|---|-----------------|
| ATT | 6 | Units billed in excess of service delivery; inaccurate date of service documented | \$61.31 |
| AXF | 48 | Incorrect end time documented | \$49.91 |
| FCO | 48 | Incorrect end time documented | \$318.11 |
| FTT | 2 | Units billed in excess of service delivery as documented | \$14.81 |
| STT | 3 | Units billed in excess of service delivery as documented; inaccurate date of service documented | \$26.08 |
| | | Total | \$470.22 |

3. 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 and Supported Employment - Community Employment units.

4. 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 2013 and 2014 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 Year-To-Date Budget Reports for the Developmental Disabilities (2022) and FEMA (2128) funds.

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

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 (2013) and, after this adjustment, the Cost Report reconciled within acceptable limits. We found no differences in 2014 and the Cost Report reconciled within acceptable limits.

2. We compared the County Board's Expenditure 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 \$750.

We reported variances in Appendix A (2013) and Appendix B (2014).

3. DODD asked us to compare 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 did not perform this procedure as the County Board did not participate in a COG.

4. We scanned the County Board's 2013 and 2014 Expenditure Detailed reports and judgmentally selected 60 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 \$750.

We reported misclassified and non-federal reimbursable costs in Appendix A (2013) and Appendix B (2014).

We also scanned for contracted services 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 contracted Adult Day and Transportation costs without corresponding statistics reported on *Schedule B-1 and B-3*. We added the omitted statistics as reported in Appendix A (2013) and Appendix B (2014).

5. We scanned the County Board's Expenditure Detailed reports for items purchased during 2013 and 2014 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Depreciation Schedules.

We reported differences for purchases that were not properly capitalized in Appendix A (2013) and Appendix B (2014). We reported differences for 2013 purchases to record their first year's depreciation in Appendix B (2014).

6. DODD asked that we determine 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.

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

We did not perform this procedure as the County Board uses the county's financial system for reporting.

Property, Depreciation, and Asset Verification Testing

1. We compared the depreciation costs reported in the County Board's Depreciation Expense reports to the amounts reported on *Worksheet 1, Capital Costs* and identified any variances greater than \$750.

We found no variances.

2. We compared the County Board's final 2012 Depreciation Expense reports and prior year depreciation adjustments to the County Board's 2013 and 2014 Depreciation Expense 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 \$750.

We reported variances in Appendix A (2013). We found no differences in 2014.

3. We determined 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 2013 or 2014 and determined if the useful lives agreed to the estimated useful lives prescribed in the 2013 American Hospital Association (AHA) Asset Guide. We also recomputed the first year's depreciation for the six 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 reported variances in Appendix A (2013) and Appendix B (2014).

4. We haphazardly selected the lesser of 10 percent or 10 disposed assets from 2013 and 2014 from the County Board's list of disposed assets and determined if the asset was removed from the County Board's fixed asset ledger. We also recalculated depreciation and any gain or loss for the three disposed items tested, based on its undepreciated basis and any proceeds received from the disposal or sale of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

We found no differences.

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 Year-To-Date Budget Reports for the Board of Development Disabilities (2022) and FEMA (2128) funds to identify variances greater than two percent of the county auditor's report totals for these funds.

The variance was less than two percent.

2. We compared the salaries and benefit costs on the County Board's Payroll by Location reports to the amounts reported on worksheets 2 through 10 to identify variances resulting in differences to another program or worksheet exceeding \$750.

Payroll Testing (Continued)

We found no variances exceeding \$750.

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 40 selected, we compared the County Board's organizational chart, Payroll by Location 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 reported differences in Appendix A (2013) and Appendix B (2014).

4. DODD asked that we scan the County Board's Payroll by Location reports for 2013 and 2014 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 the errors in procedure 3 did not exceed 10 percent.

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 by Location 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 reported 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 1st quarter of 2013 and 4th quarter of 2014. We selected 21 observed moments in 2013 and 22 observed moments in 2014 and determined if supporting documentation was maintained and the moments were properly classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2012.

We found no differences.

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

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

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

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

September 12, 2016

Appendix A
Franklin County Board of Developmental Disabilities
2013 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 | \$ - | \$ | 1,258,869 | \$ | 1,258,869 | To reclassify room and board expenses |
| Schedule B-1, Section A | | | | | | |
| 19. Community Residential (D) General | - | | 115 | | | To reclassify based on a payroll error |
| | | | 109 | | 224 | To reclassify based on a payroll error |
| 23. Administration (D) General | 33,117 | | (115) | | | To reclassify based on a payroll error |
| | | | (109) | | 32,893 | To reclassify based on a payroll error |
| 25. Non-Reimbursable (D) General | - | | 17,100 | | 17,100 | To record Checkrein Ave square footage |
| Schedule B-1, Section B | | | | | | |
| 8. B (A) Facility Based Services | 418 | | 9 | | 427 | To record contracted individuals served |
| 12. B (A) Facility Based Services | 80,923 | | 824 | | 81,747 | To record contracted days of attendance |
| Schedule B-3 | | | | | | |
| 3. School Age (H) Cost of Bus, Tokens, Cabs- Fourth Quarter | \$ - | \$ | 493 | \$ | 493 | To match expenditure report |
| 5. Facility Based Services (G) One Way Trips- Fourth Quarter | \$ 85,483 | \$ | 1,692 | \$ | 87,175 | To record contracted trips |
| 5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter | \$ 4,653 | \$ | 7,029 | \$ | 11,682 | To match expenditure report |
| 6. Supported Emp. - Enclave (H) Cost of Bus, Tokens, Cabs- Fourth Quarter | \$ 364,586 | \$ | 71,208 | \$ | 435,794 | To match expenditure report |
| 7. Supported Emp. - Comm. Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter | \$ 689,084 | \$ | 133,430 | | | To match expenditure report |
| | | \$ | 1,746 | \$ | 824,260 | To match expenditure report |
| Schedule B-4 | | | | | | |
| 1. TCM Units (D) 4th Quarter | 144,494 | | (47,344) | | - | To match SSA report |
| | | | (55) | | 97,095 | To remove units due to paid claim error |
| 2. Other SSA Allowable Units (D) 4th Quarter | - | | 47,344 | | 47,344 | To match SSA report |
| Worksheet 1 | | | | | | |
| 3. Buildings/Improve (L) Community Residential | \$ - | \$ | 121,846 | \$ | 121,846 | To match 2012 depreciation |
| 4. Fixtures (E) Facility Based Services | \$ 529,936 | \$ | 149 | \$ | 530,085 | To correct depreciation on trash compactor |
| 4. Fixtures (M) Family Support Services | \$ 121,846 | \$ | (121,846) | \$ | - | To match 2012 depreciation |
| 4. Fixtures (U) Transportation | \$ 1,244,142 | \$ | 6,447 | \$ | 1,250,589 | To correct depreciation on van |
| 4. Fixtures (V) Admin | \$ 40,559 | \$ | 2,425 | \$ | 42,984 | To correct depreciation on parking lot |
| Worksheet 2 | | | | | | |
| 4. Other Expenses (O) Non-Federal Reimbursable | \$ - | \$ | 9,000 | \$ | 9,000 | To reclassify unallowable donation expenses |
| 4. Other Expenses (X) Gen Expense All Prgm. | \$ 1,579,578 | \$ | (9,000) | \$ | 1,570,578 | To reclassify unallowable donation expenses |
| Worksheet 2A | | | | | | |
| 1. Salaries (E) Facility Based Services | \$ 641,343 | \$ | 53,666 | \$ | 695,009 | To reclassify Director of Adult Services salary |
| 1. Salaries (F) Enclave | \$ 282,212 | \$ | (107,332) | \$ | 174,880 | To reclassify Director of Adult Services salary |
| 1. Salaries (G) Community Employment | \$ 137,656 | \$ | 53,666 | \$ | 191,322 | To reclassify Director of Adult Services salary |
| 2. Employee Benefits (E) Facility Based Services | \$ 300,733 | \$ | 25,165 | \$ | 325,898 | To reclassify Director of Adult Services benefits |
| 2. Employee Benefits (F) Enclave | \$ 132,332 | \$ | (50,330) | \$ | 82,002 | To reclassify Director of Adult Services benefits |
| 2. Employee Benefits (G) Community Employment | \$ 64,549 | \$ | 25,165 | \$ | 89,714 | To reclassify Director of Adult Services benefits |
| Worksheet 3 | | | | | | |
| 4. Other Expenses (A) Early Intervention | \$ 260,483 | \$ | (13,613) | \$ | 246,870 | To reclassify capital asset acquisition |
| 4. Other Expenses (B) Pre-School | \$ 300,118 | \$ | (15,674) | \$ | 284,444 | To reclassify capital asset acquisition |
| 4. Other Expenses (C) School Age | \$ 824,474 | \$ | (29,984) | \$ | 794,490 | To reclassify capital asset acquisition |
| 4. Other Expenses (E) Facility Based Services | \$ 2,089,758 | \$ | (8,166) | \$ | 2,081,592 | To reclassify capital asset acquisition |

Appendix A (Page 2)
Franklin County Board of Developmental Disabilities
2013 Income and Expenditure Report Adjustments

| | Reported Amount | Correction | Corrected Amount | Explanation of Correction |
|---|--------------------|----------------|---------------------|--|
| Worksheet 5 | | | | |
| 1. Salaries (L) Community Residential | \$ - | \$ 10,853 | | To reclassify Senior Administrative Services Specialist salary |
| | | \$ 44,875 | \$ 55,728 | To reclassify Provider Compliance Specialist salary |
| 1. Salaries (M) Family Support Services | \$ 288,997 | \$ (10,853) | | To reclassify Senior Administrative Services Specialist salary |
| | | \$ (44,875) | \$ 233,269 | To reclassify Provider Compliance Specialist salary |
| 2. Employee Benefits (L) Community Residential | \$ - | \$ 3,786 | \$ 3,786 | To reclassify Provider Compliance Specialist benefits |
| 2. Employee Benefits (M) Family Support Services | \$ 135,514 | \$ (3,786) | \$ 131,728 | To reclassify Provider Compliance Specialist benefits |
| 3. Service Contracts (L) Community Residential | \$ 23,288,294 | \$ (1,258,869) | \$ 22,029,425 | To reclassify room and board expenses |
| 4. Other Expenses (A) Early Intervention | \$ 296,812 | \$ 1,436 | \$ 298,248 | To match expenditure report |
| Worksheet 7-D | | | | |
| 4. Other Expenses (A) Early Intervention | \$ 1,179 | \$ (808) | \$ 371 | To match expenditure report |
| 4. Other Expenses (E) Facility Based Services | \$ 1,676 | \$ (762) | \$ 914 | To match expenditure report |
| Worksheet 8 | | | | |
| 3. Service Contracts (E) Facility Based Services | \$ - | \$ 25,380 | \$ 25,380 | To reclassify transportation expenses |
| 3. Service Contracts (F) Enclave | \$ - | \$ 1,602,614 | \$ 1,602,614 | To reclassify Enclave transportation costs |
| 3. Service Contracts (G) Community Employment | \$ - | \$ 3,003,015 | \$ 3,003,015 | To reclassify Community Employment transportation costs |
| 3. Service Contracts (X) Gen Expense All Prgm. | \$ 4,975,073 | \$ (1,602,614) | | To reclassify Enclave transportation costs |
| | | \$ (3,003,015) | \$ 369,444 | To reclassify Community Employment transportation costs |
| Worksheet 10 | | | | |
| 3. Service Contracts (E) Facility Based Services | \$ 12,455,202 | \$ (25,380) | \$ 12,429,822 | To reclassify transportation expenses |
| 4. Other Expenses (E) Facility Based Services | \$ 474,008 | \$ 762 | \$ 474,770 | To match expenditure report |
| Reconciliation to County Auditor Worksheet | | | | |
| Expense: | | | | |
| Plus: Purchases Greater Than \$5,000 | \$ 2,090,983 | \$ 8,166 | | To reclassify capital asset acquisition |
| | | \$ 29,984 | | To reclassify capital asset acquisition |
| | | \$ 13,613 | | To reclassify capital asset acquisition |
| | | \$ 15,674 | \$ 2,158,420 | To reclassify capital asset acquisition |
| Less: Capital Costs | \$ (2,471,117) | \$ (6,447) | | To reconcile off depreciation expense |
| | | \$ (149) | | To reconcile off depreciation expense |
| | | \$ (2,425) | \$ (2,480,138) | To reconcile off depreciation expense |
| Total from 12/31 County Auditor's Report | \$ 226,827,380 | \$ 3,842 | \$ 226,831,222 | To match county auditor total |
| Revenue: | | | | |
| Total from 12/31 County Auditor's Report | \$ 235,699,966 | \$ 3,842 | \$ 235,703,808 | To match county auditor total |

Appendix B
Franklin County Board of Developmental Disabilities
2014 Income and Expenditure Report Adjustments

| | Reported Amount | Correction | Corrected Amount | Explanation of Correction |
|---|----------------------------|-------------------|-----------------------------|---|
| Schedule B-1, Section A | | | | |
| 2. Dietary Services (B) Adult | 20,022 | (20,022) | - | To reclassify facility based square footage |
| 14. Facility Based Services (B) Adult | 313,756 | 20,022 | 333,778 | To reclassify facility based square footage |
| 25. Non-Reimbursable (D) General | - | 17,100 | 17,100 | To record Checkrein Ave square footage |
| Schedule B-1, Section B | | | | |
| 4. 15 Minute Units (D) Supported Emp. - Community Employment | 99,961 | (48) | 99,913 | To remove units due to paid claim error |
| 8. B (A) Facility Based Services | 415 | 6 | 421 | To record contracted individuals served |
| 12. B (A) Facility Based Services | 77,841 | 796 | 78,637 | To record contracted days of attendance |
| Schedule B-3 | | | | |
| 5. Facility Based Services (G) One Way Trips- Fourth Quarter | 48,536 | 1,436 | 49,972 | To record contracted trips |
| 5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter | \$ - | \$ 22,683 | \$ 22,683 | To match expenditure report |
| 6. Supported Emp. - Enclave (H) Cost of Bus, Tokens, Cabs- Fourth Quarter | \$ 364,152 | \$ 1,648 | | To match expenditure report |
| | | \$ (5,932) | \$ 359,868 | To match expenditure report |
| 7. Supported Emp. - Comm. Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter | \$ 764,852 | \$ 1,300 | | To match expenditure report |
| | | \$ (12,459) | | To match expenditure report |
| | | \$ 17,532 | \$ 771,225 | To match expenditure report |
| Worksheet 1 | | | | |
| 3. Buildings/Improve (E) Facility Based Services | \$ 545,721 | \$ 2,086 | | To record depreciation on fire system |
| | | \$ 149 | \$ 547,956 | To correct depreciation on trash compactor |
| 3. Buildings/Improve (V) Admin | \$ 40,559 | \$ 2,425 | \$ 42,984 | To correct depreciation on parking lot |
| 4. Fixtures (A) Early Intervention | \$ - | \$ 595 | | To record depreciation for 2013 acquisition |
| | | \$ 204 | \$ 799 | To record depreciation for 2013 acquisition |
| 4. Fixtures (B) Pre-School | \$ - | \$ 836 | | To record depreciation for 2013 acquisition |
| | | \$ 286 | \$ 1,122 | To record depreciation for 2013 acquisition |
| 4. Fixtures (C) School Age | \$ - | \$ 5,397 | \$ 5,397 | To record depreciation for 2013 acquisition |
| 4. Fixtures (E) Facility Based Services | \$ - | \$ 367 | \$ 367 | To record depreciation for 2013 acquisition |
| 5. Movable Equipment (U) Transportation | \$ 1,081,769 | \$ 8,799 | | To correct depreciation on van |
| | | \$ 6,447 | \$ 1,097,015 | To correct depreciation on van |
| Worksheet 2 | | | | |
| 4. Other Expenses (O) Non-Federal Reimbursable | \$ - | \$ 16,840 | \$ 16,840 | To reclassify unallowable donation expenses |
| 4. Other Expenses (X) Gen Expense All Prgm. | \$ 2,046,996 | (16,840) | | To reclassify unallowable donation expenses |
| | | \$ (6,730) | \$ 2,023,426 | To reclassify capital asset acquisition |
| Worksheet 2A | | | | |
| 1. Salaries (E) Facility Based Services | \$ 449,587 | \$ 15,409 | \$ 464,996 | To reclassify Director of Adult Services salary |
| 1. Salaries (F) Enclave | \$ 288,616 | (30,818) | \$ 257,798 | To reclassify Director of Adult Services salary |
| 1. Salaries (G) Community Employment | \$ 143,904 | \$ 15,409 | \$ 159,313 | To reclassify Director of Adult Services salary |
| 2. Employee Benefits (E) Facility Based Services | \$ 216,275 | \$ 7,412 | \$ 223,687 | To reclassify Director of Adult Services benefits |
| 2. Employee Benefits (F) Enclave | \$ 138,839 | (14,824) | \$ 124,015 | To reclassify Director of Adult Services benefits |
| 2. Employee Benefits (G) Community Employment | \$ 69,225 | \$ 7,412 | \$ 76,637 | To reclassify Director of Adult Services benefits |
| Worksheet 3 | | | | |
| 4. Other Expenses (A) Early Intervention | \$ 197,436 | (21,870) | \$ 175,566 | To reclassify capital asset acquisition |
| 4. Other Expenses (B) Pre-School | \$ 277,216 | (30,707) | \$ 246,509 | To reclassify capital asset acquisition |
| 4. Other Expenses (C) School Age | \$ 594,786 | (20,453) | \$ 574,333 | To reclassify capital asset acquisition |
| 4. Other Expenses (E) Facility Based Services | \$ 1,700,687 | (14,886) | \$ 1,685,801 | To reclassify capital asset acquisition |
| 4. Other Expenses (N) Service & Support Admin | \$ 356,409 | (8,757) | \$ 347,652 | To reclassify capital asset acquisition |
| 4. Other Expenses (U) Transportation | \$ 231,921 | (14,110) | \$ 217,811 | To reclassify capital asset acquisition |
| 4. Other Expenses (V) Admin | \$ 252,461 | (8,976) | \$ 243,485 | To reclassify capital asset acquisition |

Appendix B (Page 2)
Franklin County Board of Developmental Disabilities
2014 Income and Expenditure Report Adjustments

| | Reported Amount | Correction | Corrected Amount | Explanation of Correction |
|--|----------------------------|-------------------|-----------------------------|--|
| Worksheet 5 | | | | |
| 3. Service Contracts (A) Early Intervention | \$ 3,652,573 | \$ (551,393) | \$ 3,101,180 | To reclassify adult day expenses |
| 3. Service Contracts (B) Pre-School | \$ 1,805,591 | \$ (335,715) | \$ 1,469,876 | To reclassify adult day expenses |
| 3. Service Contracts (L) Community Residential | \$ 22,029,170 | \$ (771,372) | \$ 21,257,798 | To reclassify PERS pass through expenses |
| | | \$ (170,533) | \$ 21,087,265 | To reclassify developmental center fees |
| 4. Other Expenses (A) Early Intervention | \$ 279,383 | \$ (5,815) | \$ 273,568 | To reclassify capital asset aquisition |
| 4. Other Expenses (B) Pre-School | \$ 170,102 | \$ (3,541) | \$ 166,561 | To reclassify capital asset aquisition |
| 4. Other Expenses (C) School Age | \$ 289,826 | \$ (8,336) | \$ 281,490 | To match expenditure report |
| | | \$ (5,922) | \$ 275,568 | To reclassify capital asset aquisition |
| 4. Other Expenses (M) Family Support Services | \$ 169,296 | \$ (169,296) | \$ - | To reclassify Special Olympics pass through expense |
| Worksheet 7-D | | | | |
| 4. Other Expenses (E) Facility Based Services | \$ - | \$ 1,516 | \$ 1,516 | To match expenditure report |
| Worksheet 8 | | | | |
| 3. Service Contracts (E) Facility Based Services | \$ - | \$ 21,540 | \$ 21,540 | To reclassify transportation expenses |
| 3. Service Contracts (X) Gen Expense All Prgm. | \$ 4,601,081 | \$ (1,378,225) | \$ 3,222,856 | To reclassify Enclave transportation costs |
| | | \$ (2,894,775) | \$ 328,081 | To reclassify Community Employment transportation costs |
| 4. Other Expenses (F) Enclave | \$ 19,180 | \$ 1,378,225 | \$ 1,397,405 | To reclassify Enclave transportation costs |
| | | \$ (17,532) | \$ 1,379,873 | To reclassify Community Employment bus pass costs |
| 4. Other Expenses (G) Community Employment | \$ 1,300 | \$ 2,894,775 | \$ 4,195,075 | To reclassify Community Employment transportation costs |
| | | \$ 17,532 | \$ 2,913,607 | To reclassify Community Employment bus pass costs |
| Worksheet 10 | | | | |
| 3. Service Contracts (E) Facility Based Services | \$ 11,452,856 | \$ 551,393 | \$ 12,004,249 | To reclassify adult day expenses |
| | | \$ (21,540) | \$ 11,982,709 | To reclassify transportation expenses |
| | | \$ 335,715 | \$ 12,318,424 | To reclassify adult day expenses |
| 4. Other Expenses (E) Facility Based Services | \$ 1,131,330 | \$ 6,819 | \$ 1,138,149 | To match expenditure report |
| | | \$ (4,000) | \$ 1,134,149 | To reclassify architect fees for a capital asset acquisition |
| Reconciliation to County Auditor Worksheet Expense: | | | | |
| Plus: Purchases Greater Than \$5,000 | \$ 3,106,527 | \$ 4,000 | \$ 3,110,527 | To reclassify architect fees for a capital asset acquisition |
| | | \$ 21,870 | \$ 3,132,397 | To reclassify capital asset aquisition |
| | | \$ 30,707 | \$ 3,163,104 | To reclassify capital asset aquisition |
| | | \$ 20,453 | \$ 3,183,557 | To reclassify capital asset aquisition |
| | | \$ 14,886 | \$ 3,198,443 | To reclassify capital asset aquisition |
| | | \$ 8,757 | \$ 3,207,200 | To reclassify capital asset aquisition |
| | | \$ 14,110 | \$ 3,221,310 | To reclassify capital asset aquisition |
| | | \$ 8,976 | \$ 3,230,286 | To reclassify capital asset aquisition |
| | | \$ 5,815 | \$ 3,236,101 | To reclassify capital asset aquisition |
| | | \$ 3,541 | \$ 3,239,642 | To reclassify capital asset aquisition |
| | | \$ 5,922 | \$ 3,245,564 | To reclassify capital asset aquisition |
| | | \$ 6,730 | \$ 3,252,294 | To reclassify capital asset aquisition |
| Plus: Other | \$ - | \$ 170,533 | \$ 170,533 | To reclassify developmental center fees |
| | | \$ 771,372 | \$ 941,905 | To reclassify PERS pass through expenses |
| | | \$ 169,296 | \$ 1,111,201 | To reclassify Special Olympics pass through expense |



Dave Yost • Auditor of State

FRANKLIN COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

FRANKLIN 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
NOVEMBER 15, 2016**