



**MARION 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**



**MARION COUNTY BOARD OF DEVELOPMENTAL DISABILITIES  
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# Dave Yost • Auditor of State

## Independent Accountant's Report on Applying Agreed-Upon Procedures

Halina Schroeder, Audit Chief  
Division of Fiscal Administration – Audit Office  
Ohio Department of Developmental Disabilities  
30 E. Broad Street, 13<sup>th</sup> Floor  
Columbus, Ohio 43215

Dear Ms. Schroeder:

As permitted by Ohio Rev. Code § 5123.05 and as required by the *Application for a § 1915(c) 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 Marion 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 tour the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle floor space and if final adjusted 2007 square footage totals are the same and no significant changes in the floor plan have occurred to perform no additional procedures.

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

We also compared the final adjusted 2007 square footage reported in *Schedule B-1, Section A, Square Footage* to Schedule B-1 of the 2008 and 2009 Cost Reports. We noted that common space was improperly posted to the cost report in 2008 and 2009, but we noted no other significant square footage changes.

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

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

We did not measure three rooms due to no significant changes in the square footage per Procedure 1 above.

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

We did not compare any building or trace each room on the floor plan to the County Board's summary for each year due to no significant changes in the square footage per Procedure 1 above.

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

We compared the County Board's prior year final square footage summary to the square footage reported for each cell in *Schedule B-1, Section A, Square Footage* of the Cost Reports for 2008 and 2009.

We found no square footage variances when 2007 was compared to 2008. We found variances exceeding 10 percent in 2009. We reported these variances in Appendix B (2009).

5. 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 reported the same square footage in the 2008 and 2009 cost reports. Therefore we tested the 2009 methodology, and applied the results to both years' cost reports. We found that the methodology used was not in accordance with the Cost Report Guides for those differences as noted per Procedure 1 above. We reported these differences in Appendix A (2008) and Appendix B (2009).

### **Statistics – Attendance**

1. We reviewed the Cost Reports to determine if individuals served or units of service were omitted on *Schedule B-1, Section B, Attendance Statistics*, worksheet 4, or worksheets 7A to 7H which result in unassigned program or general expenses-all program costs.

We determined that there were no such omissions.

2. DODD asked us to compare the County Board's final 2007 typical hours of service reported on *Schedule B-1, Section B, Attendance Statistics* to the typical hours of service reported on Schedule B-1 for 2008 and 2009.

We compared 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 to determine if the statistics were reported according to the Cost Report Guides.

We identified no differences between the documented and reported typical hours.

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

We compared the County Board's 'Attendance Summary or Attendance by Month All Clients' report 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* of the Cost Reports and determined if the statistics were reported in accordance with the Cost Report Guides. We also footed the County Board's reports on Attendance Statistics for accuracy.

We found no variances or computational errors for Day Habilitation/Adult Day Services/Vocational Habilitation or Enclave exceeding two percent. The County Board did not provide Enclave services in 2009.

In 2008, the County Board was not able to provide a list of individuals served for Supported Employment - Community Employment. Therefore, individuals served reported for the Community Employment program on *Schedule B-1, Section B, Attendance Statistics* could not be supported as required under the Cost Report Guide, Schedule A, Program Center Definitions and 2 CFR Part 225, Appendix A, Sections (C)(1)(j) and (C)(3)(a) and were removed from the cost report.

We recommended the County Board maintain the required documentation for services as required by the Cost Report Guide in section Schedule B-1, Allocation Statistics which states in pertinent part, "This schedule requires statistical information specific to the Adult and Children's Programs" and the Audit and Records Retention Requirements section, which states, "Expenditure and Income Reports are subject to audit by DODD, ODJFS and CMS at their discretion. Records, documentation, and supplemental worksheets used to prepare the report must be kept on file for a period of seven years from the date of receipt of payment from all sources, or for six years following completion and adjudication of any state or federal initiated audit, whichever period of time is longer."

In 2009, the County Board was able to provide a list of individuals served for Community Employment.

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

4. DODD requested us to report variances if the County Board's number of individuals served varied by more than ten percent when comparing to the prior audited period's attendance statistics on *Schedule B-1, Section B, Attendance Statistics*.

We compared the County Board's audited 2007 number of individuals served to the final adjusted individuals served for Day Habilitation/Adult Day Services/Vocational Habilitation, Enclave and Community Employment for 2008 and the audited 2008 individual served to the final adjusted individuals served for 2009 on *Schedule B-1, Section B, Attendance Statistics* and determined if the variances were over 10 percent.

The number of reported individuals served did not change by more than 10 percent from the prior year's *Schedule B-1*.

5. 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.

We did not perform this procedure as the number of individuals served did not change by more than 10 percent from the prior year's *Schedule B-1* (see Procedure 4 above).

6. DODD requested us to report variances to *Schedule B-1, Section B, Attendance Statistics* if more than three of the 15 minute community employment units tested did not meet service documentation requirements.

We haphazardly selected 15 units from 2009 from the County Board's Marion MRDD Units Provided Detail report and determined if the units were calculated in accordance with the Cost Report Guide.

We found no differences.

### **Statistics – Transportation**

1. DODD requested us to report variances if the Board's transportation units were not within two 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 Print Transportation Age Group reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Statistics* of the Cost Reports. We also footed the County Board's 'Print Transportation Age Group' reports for accuracy.

We found no differences or computational errors.

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

We traced the number of trips for five individuals for 2008 and five for 2009 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Statistics*.

We found no differences exceeding ten percent.

3. 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 'Marion County DD State Expenses Detailed Report' report to the amount reported in Schedule B-3 of the Cost Reports. We found no differences in 2008 exceeding two percent. We found differences in 2009 exceeding two percent as reported in Appendix B (2009).

### **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 'TCM Allowable/Un-Allowable Detail' 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 'TCM Allowable/Un-Allowable Detail' reports for accuracy.

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



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

We haphazardly selected two samples of 40 units for Other Allowable and Unallowable SSA services for both 2008 and 2009 from '2008SSAUnitsDetail' and '2009SSAUnitsDetail' reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F). We also determined if the 40 units for Other Allowable SSA services for both 2008 and 2009 were provided to individuals that were not Medicaid eligible at the time of service delivery per Medicaid Information Technology System (MITS).

The units found to be in error exceeded 10 percent of our Other Allowable SSA services sample and review of supporting documentation did not indicate a systemic issue. The 35 total sample units (15 for 2008 and 20 for 2009) provided to individuals were Medicaid eligible at the time of service delivery per MITS and incorrectly classified by the County Board as Other Allowable SSA services. The 35 units in error will be reclassified as TCM units. We reported the differences in Appendix A (2008) and Appendix B (2009).

3. DODD requested us to obtain any supporting documentation of the County Board's 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 . . . a CBMRDD is required to maintain sufficient documentation to track the units per day per SSA."

The County Board provided documentation that they tracked the units per day per SSA in 2008 and 2009 and reviewed the services to ensure medical necessity prior to submitting claims.

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

We found decreases exceeding five percent in total SSA units, and the explanation for the reported units that differed from the prior year's Schedule B-4 was acceptable. We reported no variances in Appendix A (2008) and Appendix B (2009).

### **Revenue Cost Reporting and Reconciliation to the County Auditor Report**

1. We compared the receipt totals from the 12/31/2008 and 12/31/2009 County Auditor's Five Year Revenue History Report for MARCA Operating, MARCA Capital Improvement, MRDD Reserve, Community MR/DD Residential Services, MR/DD Gifts and Donations, and MRDD Employee & Client Enrichment 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 ¼ percent of the county auditor's yearly report of total receipts for these funds.

Total county board receipts were within ¼ percent of the county auditor yearly receipt totals reported for these funds.

3. DODD asked that we compare the account description and amount for each revenue reconciling item on the Reconciliation to County Auditor Worksheet to the County Board's State Account Code Detail reports and other supporting documentation unless Procedure 2 above reconciled within the 1/4 percent threshold.

We did not perform this procedure since total county board receipts were within 1/4 percent of the county auditor yearly receipt totals in Procedure 2 above.

4. We compared revenue entries on *Schedule C, Income Report* to the Clearwater Council of Government (COG) prepared County Board Summary Workbook.

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

5. We reviewed the County Board's In House Revenue 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, reimbursements and other income in the amount of \$183,126 in 2008 and \$130,126 in 2009;
- Title XX revenues in the amount of \$44,201 in 2008 and \$21,161 in 2009;
- Ohio Rehabilitation Services Commission revenues in the amount of \$112,242 in 2008 and \$45,729 in 2009; and
- COG Payroll Reimbursement in the amount of \$667,704 in 2008 and \$630,020 in 2009.

#### **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, 5123:2-9-18 (H) (1)-(2), 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 and/or 2009.

2. DODD requested us to report variances if units reimbursed by Medicaid were more than the units reported in the Cost Reports. DODD asked us to compare the number of reimbursed TCM units and Community Employment units from the MBS Summary by Service Code report, to the audited units on *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration*, Line (1)(F), TCM Units and to *Schedule B-1, Section B, Attendance Statistics*, Line (4)(C), Supported Employment – Community Employment, 15 minute units, respectively.

We found no instance where the Medicaid reimbursed units were greater than audited TCM units.

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

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.

We found no differences.

#### **Non-Payroll Expenditures and 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 Five Year Expenditure History Report balances for MARCA Operating, MARCA Capital Improvement, MRDD Reserve, Community MR/DD Residential Services, MR/DD Gifts and Donations, and MRDD Employee & Client Enrichment funds.

We found no differences.

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. DODD asked that we compare the account description and amount for each reconciling item on the *Reconciliation to County Auditor Worksheet* to the County Board's State Expenses Detailed reports and other supporting documentation unless Procedure 2 above reconciled within the 1/4 percent threshold.

We did not perform this procedure since total county board disbursements were within 1/4 percent of the county auditor yearly disbursement totals in Procedure 2 above.

4. DODD asked us to compare the County Board disbursements on the State Expenses Detailed reports to the amounts reported on Worksheets 2 through 10, and report variances exceeding two percent of total service contracts and other expenses for each individual Worksheet.

We compared all Service Contract and Other Expenses entries on Worksheets 2 through 10 to the County Board's State Expenses Detailed reports and the Clearwater COG prepared County Board Summary Workbook.

We found differences as reported in Appendix A (2008) and Appendix B (2009) for misclassified and non-federal reimbursable costs.

5. DODD asked us to determine whether total County Board disbursements on the State Expenses Detailed reports were properly classified, on Worksheets 2 through 10, within two percent of total service contracts and other expenses for each individual Worksheet and that no Worksheet included disbursements over \$100 which are non-federal reimbursable under 2 CFR 225 Appendix B.

We scanned the County Board's State Expenses Detailed reports for service contracts and other expenses in the following columns and worksheets: Column X-Gen Expense all Programs on Worksheets 2, 3, and 8; Column N-Service and Support Admin Costs on Worksheet 9; and Columns E-Facility Based Services, F-Enclave, and G-Community Employment and H-unassigned on Worksheet 10 and reviewed documentation to identify disbursements not classified as prescribed by the Cost Report Guides or costs which are non-federal reimbursable under 2 CFR 225 Appendix B.

We found differences as reported in Appendix A (2008) and Appendix B (2009) for misclassified and non-federal reimbursable costs.

6. 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 Assets Not Totally Depreciated (By Date Span) Report.

In 2008, we reported differences for purchases that were not properly capitalized as listed in Appendix B (2009). In 2009, we were unable to trace purchases to the County Board's Assets Not Totally Depreciated (By Date Span) Report since the County Board does not add assets until after the period of acquisition.

7. We haphazardly selected 20 disbursements from 2008 and 2009 from the County Board's State Expenses Detailed report that were classified as service contract and other expenses on Worksheets 2-10 (not selected for scanning under Step 5 above). We determined if supporting documentation was maintained as required by 2 CFR 225 (OMB Circular A-87, Appendix A, (C)(1)(j)) and the disbursement was properly classified according to the Cost Report Guides.

We found no differences exceeding two percent of total service contracts and other expenses on any Worksheet or any disbursements over \$100 which are non-federal reimbursable under 2 CFR 225 Appendix B.

### **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).

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

2. We compared the County Board's audited 2007 Assets Not Depreciated (By Date Span) report to the County Board's 2008 and 2009 Assets Not Depreciated (By Date Span) report 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 no differences.

3. We compared all depreciation entries reported on *Worksheet 1, Capital Costs* to the County Board's Assets Not Depreciated (By Date Span) report.

We found no differences.

4. We scanned the County Board's Assets Not Depreciated (By Date Span) report for 2008 and 2009 for depreciation taken on the same asset more than once, assets that have been fully depreciated in prior years, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides.

We found no differences.

5. 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 purchased 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 Guide. 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 Guide.

We found no differences.

6. 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 of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

We found differences as reported in Appendix A (2008). The County Board did not dispose of any capital 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 these MARCA Operating, MARCA Capital Improvement, MRDD Reserve, Community MR/DD Residential Services, MR/DD Gifts and Donations, and MRDD Employee & Client Enrichment funds.

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 Five Year Expenditure History Report.

The variance was less than two percent.

2. DODD asked us to compare the County Board disbursements on the State Expenses Detailed Reports to the amounts reported on Worksheets 2 through 10, and to report variances exceeding \$100 for salaries and benefit expenses.

We compared all Salary and Employee Benefit entries on Worksheets 2 through 10 to the County Board's State Expense Detailed Reports.

We found no differences exceeding \$100 for Salary and Benefit expenses on any Worksheet in 2008. We found differences as reported in Appendix B (2009).

3. We selected 25 employees and compared the County Board's organizational chart, staffing/payroll journal to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides.

We reported differences from these procedures in Appendix A (2008) and Appendix B (2009).

4. We scanned the County Board's Detailed Expense reports for 2008 and 2009 and compared classification of employees to entries on worksheets 2 through 10 to determine if all other salary and benefit costs, not selected in Procedure 3, were reported in accordance with the Cost Report Guides.

We found no differences.

#### **Medicaid Administrative Claiming (MAC)**

1. DODD asked us to contact its Office of Audits to report differences between the MAC salary and benefits versus the County Board's payroll records exceeding one percent.

We compared the salary and benefits entered on the Individual MAC Costs by Code Report to the County Board's Payroll and Benefits by Date Span Summary by Post Date report.

We found no variance exceeding one percent.

2. We compared the original Individual MAC Costs by Code Report(s) to Worksheet 6, columns (I) and (O) for both years.

We found no differences.

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

We found no differences.

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 28, 2012

cc: Cheryl Plaster, Superintendent, Marion County Board of Developmental Disabilities  
Lori Mutchler, Business Manager, Marion County Board of Developmental Disabilities  
Karen Ream, Board Chairperson, Marion County Board of Developmental Disabilities

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Schedule B-1, Section A</b>				
14. Facility Based Services (B) Adult	34,555	(15)	34,540	To remove MAC square footage
17. Medicaid Administration (A) MAC	0	15	15	To correctly report MAC square footage
<b>Schedule B-1, Section B</b>				
5. Total Individuals Served by Age Group (C) (6-21) years	0	8	8	To correct number of 6-21 individuals served
<b>Schedule B-4</b>				
1. TCM Units (D) 4th Quarter	3,888	16	3,904	To correct SSA units
2. Other SSA Allowable Units (D) 4th Quarter	455	(16)	439	To correct SSA units
5. SSA Unallowable Units (A) 1st Quarter	2,647	(2,647)	-	To correct SSA units
5. SSA Unallowable Units (B) 2nd Quarter	2,688	(2,688)	-	To correct SSA units
5. SSA Unallowable Units (C) 3rd Quarter	2,548	(2,548)	-	To correct SSA units
5. SSA Unallowable Units (D) 4th Quarter	1,961	(1,947)	14	To correct SSA units
<b>Schedule C</b>				
<b>I. County</b>				
(B) Interest- COG Revenue	\$ -	\$ 7,011	\$ 7,011	To agree to audited COG workbook
<b>V. Other Revenues</b>				
(I) Other (Detail On Separate Sheet)- COG Revenue	\$ 7,011	\$ (7,011)	\$ -	To agree to audited COG workbook
23. Interest				
<b>Worksheet 1</b>				
4. Fixtures (X) Gen Expense All Prgm.	\$ 8,192	\$ 700	\$ 8,892	To record loss on disposed asset
8. COG Expenses (N) Service & Support Admin	\$ 153	\$ (4)	\$ 149	To agree to audited COG workbook
8. COG Expenses (O) Non-Federal Reimbursable	\$ 108	\$ (4)	\$ 104	To agree to audited COG workbook
<b>Worksheet 2</b>				
4. Other Expenses (O) Non-Federal Reimbursable	\$ 97,900	\$ 3,347	\$ 101,247	To reclassify non-Federal reimbursable items
4. Other Expenses (X) Gen Expense All Prgm.	\$ 115,190	\$ (3,347)	\$ 111,843	To reclassify non-Federal reimbursable items
		\$ (247)	\$ 111,596	To reclassify contingent billing fees
5. COG Expense (N) Service & Support Admin	\$ 3,267	\$ 5	\$ 3,272	To agree to audited COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ 2,294	\$ 4	\$ 2,298	To agree to audited COG workbook
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 71,046	\$ 3,818	\$ 74,864	To correct Auditor and Treasurer fees
		\$ 247	\$ 75,111	To reclassify contingent billing fees
<b>Worksheet 2A</b>				
1. Salaries (H) Unasgn Adult Program	\$ -	\$ 62,923	\$ 62,923	To reclassify Director of Adult Programs salary
2. Employee Benefits (H) Unasgn Adult Program	\$ -	\$ 20,183	\$ 20,183	To reclassify Director of Adult Programs benefits
<b>Worksheet 3</b>				
5. COG Expenses (N) Service & Support Admin	\$ 484	\$ 1	\$ 485	To agree to audited COG workbook
<b>Worksheet 5</b>				
2. Employee Benefits (A) Ages (0-2)	\$ 84,664	\$ (57,330)	\$ 27,334	To reclassify ERIP payment
2. Employee Benefits (O) Non-Federal Reimbursable	\$ 3,065	\$ 57,330	\$ 60,395	To reclassify ERIP payment
3. Service Contracts (L) Community Residential	\$ 186,911	\$ 8,974	\$ 195,885	To reclassify community residential expenses
<b>Worksheet 8</b>				
3. Service Contracts (E) Facility Based Services	\$ 12,783	\$ 14,894	\$ 27,677	To reclassify transportation expenses
		\$ 4,053	\$ 31,730	To reclassify transportation expenses
<b>Worksheet 10</b>				
1. Salaries (G) Community Employment	\$ 228,317	\$ (228,317)	\$ -	To reclassify non-Federal reimbursable comm. emp. expenses
1. Salaries (H) Unasgn Adult Program	\$ 62,923	\$ (62,923)	\$ -	To reclassify Director of Adult Programs salary
2. Employee Benefits (G) Community Employment	\$ 79,475	\$ (79,475)	\$ -	To reclassify non-Federal reimbursable comm. emp. expenses
2. Employee Benefits (H) Unasgn Adult Program	\$ 20,183	\$ (20,183)	\$ -	To reclassify Director of Adult Programs benefits
3. Service Contracts (E) Facility Based Services	\$ 29,233	\$ (8,974)	\$ 20,259	To reclassify community residential expenses
		\$ (14,894)	\$ 5,365	To reclassify transportation expenses
4. Other Expenses (E) Facility Based Services	\$ 47,743	\$ (4,053)	\$ 43,690	To reclassify transportation expenses
		\$ (5,373)	\$ 38,317	To reclassify capital asset acquisition
4. Other Expenses (G) Community Employment	\$ 3,432	\$ (3,432)	\$ -	To reclassify non-Federal reimbursable comm. emp. expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 228,317	\$ 228,317	To reclassify non-Federal reimbursable comm. emp. expenses
		\$ 79,475	\$ 307,792	To reclassify non-Federal reimbursable comm. emp. expenses
		\$ 3,432	\$ 311,224	To reclassify non-Federal reimbursable comm. emp. expenses
<b>Reconciliation to County Auditor Worksheet Expense:</b>				
Plus: Real Estate Fees	\$ (71,046)	\$ (3,818)	\$ (74,864)	To reconcile off Auditor and Treasurer fees
Plus: Purchases Greater Than \$5,000	\$ 38,634	\$ 5,373	\$ 44,007	To reclassify capital asset acquisition
Less: Capital Costs	\$ (215,432)	\$ (700)	\$ (216,132)	To reconcile off loss on disposal



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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Schedule A</b>				
27. Home Choice Community Transition Services (L) Community Residential	\$0	\$1,740	\$1,740	To reclassify Home Choice expense:
<b>Schedule B-1, Section A</b>				
14. Facility Based Services (B) Adult	34,555	(15)	34,540	To remove MAC square footage
17. Medicaid Administration (A) MAC	0	15	15	To correctly report MAC square footage
25. Non-Reimbursable (B) Adult	140	(140)	-	To correctly report non-reimbursable square footage
25. Non-Reimbursable (D) General	-	11,858	11,858	To correctly report non-reimbursable square footage
<b>Schedule B-1, Section B</b>				
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	94	(69)	25	To correctly report number of individuals served
<b>Schedule B-3</b>				
2. Children 3-5 (H) Cost Of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 15,617	\$ 15,617	To correctly report transportation cost:
3. Children 6-21 (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 3,295	\$ 3,295	To correctly report transportation cost:
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 11,303	\$ 11,303	To correctly report transportation cost:
<b>Schedule B-4</b>				
1. TCM Units (D) 4th Quarter	4,861	22	4,883	To correct SSA units
2. Other SSA Allowable Units (D) 4th Quarter	907	(22)	885	To correct SSA units
5. SSA Unallowable Units (A) 1st Quarter	2,207	(2,207)	-	To correct SSA units
5. SSA Unallowable Units (B) 2nd Quarter	1,558	(1,558)	-	To correct SSA units
5. SSA Unallowable Units (C) 3rd Quarter	1,491	(1,491)	-	To correct SSA units
5. SSA Unallowable Units (D) 4th Quarter	2,108	(2,097)	11	To correct SSA units
<b>Schedule C</b>				
<b>I. County</b>				
(B) Interest- COG Revenue	\$ -	\$ 2,441	\$ 2,441	To agree to audited COG workbook
(E) Residential Facility- Non Waiver Services- COG Revenue	\$ 51,107	\$ (51,107)	\$ -	To agree to audited COG workbook
(I) Other (Detail On Separate Sheet)- COG Revenue				
23. Interest	\$ 2,441	\$ (2,441)	\$ -	To agree to audited COG workbook
<b>Worksheet 1</b>				
3. Buildings/Improve (E) Facility Based Services	\$ 57,998	\$ 484	\$ 58,482	To record depreciation
4. Fixtures (V) Admin	\$ -	\$ 572	\$ 572	To record depreciation
8. COG Expenses (N) Service & Support Admin	\$ 129	\$ 66	\$ 195	To agree to audited COG workbook
8. COG Expenses (O) Non-Federal Reimbursable	\$ 354	\$ 207	\$ 561	To agree to audited COG workbook
<b>Worksheet 2</b>				
4. Other Expenses (O) Non-Federal Reimbursable	\$ 1,450	\$ 3,799	\$ 5,249	To reclassify non-Federal reimbursable items
4. Other Expenses (X) Gen Expense All Prgm.	\$ 114,260	\$ (3,799)	\$ 110,461	To reclassify non-Federal reimbursable items
5. COG Expense (N) Service & Support Admin	\$ 4,221	\$ (26)	\$ 4,195	To agree to audited COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ 11,554	\$ 507	\$ 12,061	To agree to audited COG workbook
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 164,981	\$ 1,085	\$ 166,066	To correct Auditor and Treasure fees
<b>Worksheet 2A</b>				
1. Salaries (H) Unasgn Adult Program	\$ -	\$ 5,054	\$ 5,054	To reclassify Director of Adult Programs salary
		\$ 64,700	\$ 69,754	To reclassify Director of Adult Programs salary
2. Employee Benefits (H) Unasgn Adult Program	\$ -	\$ 1,584	\$ 1,584	To reclassify Director of Adult Programs benefits
		\$ 13,614	\$ 15,198	To reclassify Director of Adult Programs benefits
<b>Worksheet 3</b>				
5. COG Expenses (N) Service & Support Admin	\$ 401	\$ (20)	\$ 381	To agree to audited COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 1,099	\$ (3)	\$ 1,096	To agree to audited COG workbook
<b>Worksheet 8</b>				
3. Service Contracts (E) Facility Based Services	\$ 11,303	\$ 20,417	\$ 31,720	To reclassify transportation expenses
<b>Worksheet 9</b>				
5. COG Expenses (N) Service & Support Admin. Costs	\$ 24,658	\$ (1,180)	\$ 23,478	To agree to audited COG workbook
<b>Worksheet 10</b>				
1. Salaries (E) Facility Based Services	\$ 776,744	\$ (5,054)	\$ 771,690	To reclassify Director of Adult Programs salary
1. Salaries (G) Community Employment	\$ 231,803	\$ (197,033)	\$ 34,770	To reclassify non-Federal reimbursable community employment expenses
1. Salaries (H) Unasgn Adult Program	\$ -	\$ 64,700	\$ 64,700	To reclassify salary expenses
		\$ (64,700)	\$ -	To reclassify Director of Adult Programs salary
2. Employee Benefits (E) Facility Based Services	\$ 157,114	\$ (1,584)	\$ 155,530	To reclassify Director of Adult Programs benefits
2. Employee Benefits (G) Community Employment	\$ 36,095	\$ (30,681)	\$ 5,414	To reclassify non-Federal reimbursable comm. emp. expenses
2. Employee Benefits (H) Unasgn Adult Program	\$ 64,700	\$ (64,700)	\$ -	To reclassify salary expenses
		\$ 13,614	\$ 13,614	To reclassify benefit expenses
		\$ (13,614)	\$ -	To reclassify Director of Adult Programs benefits
3. Service Contracts (E) Facility Based Services	\$ 51,280	\$ (20,417)	\$ 30,863	To reclassify transportation expenses
3. Service Contracts (G) Community Employment	\$ 2,000	\$ (1,700)	\$ 300	To reclassify non-Federal reimbursable comm. emp. expenses
3. Service Contracts (H) Unasgn Adult Program	\$ 13,614	\$ (13,614)	\$ -	To reclassify benefit expenses
4. Other Expenses (G) Community Employment	\$ 2,635	\$ (2,240)	\$ 395	To reclassify non-Federal reimbursable comm. emp. expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 197,033	\$ 197,033	To reclassify non-Federal reimbursable community employment expenses
		\$ 30,681	\$ 30,681	To reclassify non-Federal reimbursable community employment expenses
		\$ 1,700	\$ 1,700	To reclassify non-Federal reimbursable community employment expenses
		\$ 2,240	\$ 231,654	To reclassify non-Federal reimbursable community employment expenses
<b>Reconciliation to County Auditor Worksheet</b>				
<b>Expense:</b>				
Plus: Real Estate Fees	\$ (65,275)	\$ (1,085)	\$ (66,360)	To reconcile off Auditor and Treasurer fees
Plus: Plus Miscellaneous Items (See Detail Schedule)	\$ 4,049,726	\$ (1,740)	\$ 4,047,986	To reclassify Home Choice expenses
Less: Capital Costs	\$ (161,332)	\$ (484)	\$ (161,816)	To reconcile off depreciation
		\$ (572)	\$ (162,388)	To reconcile off depreciation
<b>Revenue:</b>				
Less: COG Revenue	\$ (330,293)	\$ 51,107	\$ (279,186)	To reconcile off COG revenue

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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  
JULY 26, 2012**