



Dave Yost • Auditor of State

**CHAMPAIGN COUNTY BOARD OF DEVELOPMENTAL DISABILITIES
TABLE OF CONTENTS**

Title	Page
Independent Accountant's Report.....	1
Paid Claims - Recoverable Findings – 2011.....	9
Paid Claims - Recoverable Findings – 2012.....	9
Recommendation: Maintain Support for Commercial Transportation Costs	12
Appendix A: Income and Expenditure Report Adjustments – 2011.....	17
Appendix B: Income and Expenditure Report Adjustments – 2012.....	21

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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, 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 Champaign County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2011 and 2012 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2011 and 2012 (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. DODD requested that we 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 space. DODD also asked us to perform the additional procedures listed below only on those areas that changed by more than 10 percent from the final 2010 square footage totals.

We toured the facilities and found no unreported rented or idle floor space.

We compared the 2011 and 2012 square footage totals to final 2010 square footage totals and found that the square footage reported changed by more than 10 percent.

2. DODD requested that we 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*.

We measured three rooms and compared the square footage to the County Board's square footage summary.

We found no square footage variances exceeding 10 percent.

STATISTICS – SQUARE FOOTAGE (Continued)

3. DODD requested that we 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*.

We compared square footage for each room on the floor plan of the Longview Industries building to the County Board's summary for each year.

We found no variances exceeding 10 percent.

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

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

We found variances exceeding 10 percent in 2011. We also found variances in 2011 that did not exceed 10 percent; however, the County Board asked that we report all differences. We reported all of the variances in Appendix A. We found no variances in 2012.

5. DODD requested that we obtain the County Board's methodology for allocating square footage between programs and review 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.

We obtained the County Board's methodology and compared it to the Cost Report Guides.

We found the methodology used was not in accordance with the Cost Report Guides and we reported differences in Appendix A (2011) and Appendix B (2012).

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 there were no individuals served or units of service omitted.

2. DODD asked us to compare the County Board's final 2010 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 2011 and, if the hours are the same, to do no additional procedures.

We compared the final 2010 typical hours of service to the typical hours of service reported on *Schedule B-1* for 2011.

We found no differences.

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

STATISTICS – ATTENDANCE (Continued)

We compared the County Board's Day Service Attendance Summary by Consumer, Location, Acuity and Month and Community Employment Services Provided Detail reports for the number of individuals served, days of attendance, and 15 minute units with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation and Community Employment on *Schedule B-1, Section B, Attendance Statistics* and determined if the statistics were reported in accordance with the Cost Report Guides. We also footed the County Board's reports on attendance statistics for accuracy.

We found no differences exceeding two percent.

4. DODD requested that we report variances if the County Board's number of individuals served in 2011 varied by more than 10 percent when comparing to the prior period's attendance statistics on *Schedule B-1, Section B, Attendance Statistics*.

We compared the County Board's final 2010 number of individuals served to the final individuals served for Day Habilitation/Adult Day Services/Vocational Habilitation for 2011 on *Schedule B-1, Section B, Attendance Statistics*.

The number of reported individuals served did not change by more than 10 percent.

5. DODD requested that we report variances if the individuals served on the 2011 *Schedule B-1, Section B, Attendance Statistics* were not within three of the individuals documented on the attendance sheets if the variance in procedure 4 was greater than 10 percent.

We did not perform this test since the variance in procedure 4 was less than 10 percent.

6. DODD requested that we report variances in the total attendance days for five individuals for two months in 2012 between the County Board's monthly attendance documentation and the number of days reported on *Schedule B-1, Section B, Attendance Statistics*. DODD also asked us to compare the acuity level on the County Board's 2012 Day Service Attendance Summary by Consumer, Location, Acuity and Month report to the Acuity Assessment Instrument or other documentation for each individual.

We traced the number of attendance days for five adult day service individuals from January, February, April through June and August through December 2012 from the County Board's Individual Time In/Out reports to *Schedule B-1*.

We reported variances in Appendix B (2012).

We compared each acuity level on the 2012 Day Services Attendance Summary by Consumer, Location, Acuity and Month report to the Acuity Assessment Instrument for the same five individuals. We also selected an additional four individuals, to ensure that at least two individuals from each acuity level is tested, and performed the same acuity level comparison.

We found no acuity variances.

STATISTICS – ATTENDANCE (Continued)

7. DODD requested that we report variances to *Schedule B-1, Section B, Attendance Statistics* if more than three of the 15 minute community employment units tested were not calculated in accordance with the Cost Report Guides or if any units did not meet the service documentation requirements of Ohio Admin. Code § 5123:2-9-05 (see Paid Claims testing, procedure 1).

We haphazardly selected 15 units from 2011 and 15 units from 2012 from the County Board's Community Employment Services Provided Detail report and determined if the units were calculated in accordance with the Cost Report Guides and met the service documentation requirements.

The units found to be in error did not exceed three units in 2011. We found no differences or instances of non-compliance with these documentation requirements in 2012.

ACUITY TESTING

1. DODD requested that we report variances if the Days of Attendance by Acuity supplemental worksheet for 2008, 2009, 2010 and 2011 did not agree to the County Board's supporting documentation.

We compared the County Board's Attendance by Acuity and Day Service Attendance Summary by Consumer, Location, Acuity and Month reports for Day Habilitation/Adult Day Services/Vocational Habilitation services with the Days of Attendance by Acuity supplemental worksheet for 2008, 2009, 2010 and 2011.

For 2008, we found the following acuity variances:

- 214 Adult Day Services attendance days should be removed from acuity level A-1;
- 352 Adult Day Services attendance days should be added to acuity level A; and
- 138 Adult Day Services attendance days should be removed from acuity level C.

For 2009, we found 42 Adult Day Services attendance days should be added to acuity level A-1.

For 2010, we found 118 Adult Day Services attendance days should be added to acuity level A.

We found no variances in 2011.

2. We compared two individuals from each acuity level on the County Board's Attendance by Acuity and Day Service Attendance Summary by Consumer, Location, Acuity and Month reports to the Acuity Assessment Instrument for each individual for each respective year.

We found no variances in 2008.

For 2009, we also found 222 Adult Day Services attendance days should be reclassified from acuity level B to A.

We found no variances in 2010 or 2011.

For the four years tested, we found five individuals where the acuity assessment instrument or equivalent document could not be located by the County Board or was not for the applicable time year. We reported the differences from procedures 1 and 2 on a revised Days of Attendance by Acuity supplemental worksheet for 2009 and 2010 and submitted it to DODD

STATISTICS – TRANSPORTATION

1. DODD requested that we report variances if the County Board's transportation units were not within two percent of total units reported on each line of *Schedule B-3, Quarterly Summary of Transportation Services*.

We compared the number of one-way trips from the County Board's Units Delivered Transportation by Service, Month and Age Group reports with those statistics as reported in *Schedule B-3*. We also footed the County Board's transportation reports for accuracy.

We found no differences in 2011. We found differences as reported in Appendix B (2012).

2. DODD requested that we report variances of more than 10 percent of the total trips taken for five individuals for both 2011 and 2012, between the County Board's internal documentation versus the amount reported on *Schedule B-3, Quarterly Summary of Transportation Services*.

We traced the number of trips for five adults for April 2011 and May 2012 from the County Board's daily reporting documentation to *Schedule B-3*.

We found no differences.

3. DODD requested that we report variances if the County 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 Services*.

The County Board did not report the cost of bus tokens, cabs on *Schedule B-3* for 2011 or 2012. We reviewed the County Board's detailed expenditure reports for any of these costs not identified by the County Board. We found unreported costs of bus tokens/cabs as reported in Appendix A (2011) and Appendix B (2012).

We also found that commercial transportation services for both 2011 and 2012 were included in the one-way trips reported on *Schedule B-3*. We obtained the authorized costs from the County Board for these transports and we totaled the corresponding number of one-way trips included in the reported statistics. We reported differences in Appendix A (2011) and Appendix B (2012).

In addition, we reviewed the paid claims in the Medicaid Billing System (MBS) data and determined the County Board also billed for commercial transportation using an incorrect rate. We reported findings in the Paid Claims Testing section.

STATISTICS – SERVICE AND SUPPORT ADMINISTRATION (SSA)

1. DODD requested that we report variances if the County 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*.

We compared the number of SSA units (Targeted Case Management (TCM), Other SSA Allowable and SSA Unallowable) from the County Board's Case Notes Listing for TCM Billing - Subtotaled by Consumer and TCM Units reports with those statistics reported in *Schedule B-4*. We also footed the County Board's SSA reports for accuracy.

We found no differences in 2011. We found no differences exceeding two percent in 2012.

STATISTICS – SERVICE AND SUPPORT ADMINISTRATION (SSA) (Continued)

We also found that Home Choice units were not classified as such on *Schedule B-4*. We obtained compiled documentation of the units from the County Board and reported the variances in Appendix A (2011) and Appendix B (2012). We also found instances in 2012 in which the County Board billed Home Choice units as TCM units. We reported a finding in the amount of \$305.11 which is included in Paid Claims Testing section.

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

We haphazardly selected two samples of 60 Other SSA Allowable units for both 2011 and 2012 from the Case Notes Listing for TCM Billing - Subtotaled by Consumer reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) and included the documentation elements required by Ohio Admin. Code § 5101:3-48-01(F).

The units found to be in error did not exceed 10 percent of our sample for 2011 and 2012.

3. DODD asked us to report variances if the SSA Unallowable units tested had an error rate exceeding 10 percent.

We haphazardly selected a sample of 60 Unallowable SSA service units for both 2011 and 2012 from the Case Notes Listing for TCM Billing - Subtotaled by Consumer reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) and included the documentation elements required by Ohio Admin. Code § 5101:3-48-01(F).

We found no differences.

4. DODD requested that we report decreases exceeding five percent in total 2011 SSA units by line on *Schedule B-4* when compared to the prior year's final Cost Report. DODD also asked us to report changes exceeding five percent in total 2012 SSA units by line on *Schedule B-4* when compared to the prior year's final Cost Report.

We compared the final 2010 SSA units to the final 2011 SSA units and the final 2011 SSA units to the final 2012 SSA units.

The final 2012 TCM and Other SSA Allowable units decreased by five percent or more from 2011 and the Unallowable SSA units increased by more than five percent from 2011. We obtained the County Board's explanation that two SSA employees were terminated in 2012 and was the cause of these variances.

5. DODD requested 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 determine if they were properly classified and report any variances with an error rate exceeding 10 percent and indicating a systemic issue.

STATISTICS – SERVICE AND SUPPORT ADMINISTRATION (SSA) (Continued)

We haphazardly selected a sample of 60 general time units for both 2011 and 2012 from the Case Notes Listing for TCM Billing - Subtotaled by Consumer reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) or in *Worksheet 9, Service and Support Administration Costs*, Section 1(b) of the Cost Report Guides.

The units found to be in error did not exceed 10 percent for 2011. We found no differences in 2012.

REVENUE COST REPORTING AND RECONCILIATION TO THE COUNTY AUDITOR REPORT

1. DODD asked us to compare the receipt totals from the county auditor's detailed receipt reports for the County Board to the county auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We compared the receipt totals from the 12/31/2011 and 12/31/2012 county auditor's Expense Account Reports for the Lawnview 169 Board (213), ARRA Energy Efficiency Grant (287) and Lawnview Trust (807) funds to the county auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We found no differences in 2011. We found differences as reported in Appendix B (2012).

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's yearly report of total receipts for these funds, and if the Cost Reports do not reconcile within limits, to perform procedure 3.

Total County Board receipts were within 1/4 percent of the county auditor's yearly receipt totals reported for these funds in 2011. Total County Board receipts were not within 1/4 percent of the county auditor's yearly receipt totals reported for these funds in 2012. Receipts in the county auditor's report exceeded the County Board receipts by \$339,496. We determined the difference was due to the County Board not including the ARRA Energy Efficiency Grant fund on the Cost Report. We reported this difference in Appendix B (2012), and with this adjustment, the County Board receipts reconciled within 1/4 percent.

3. DODD asked us to compare the account description and amount for each revenue reconciling item on the *Reconciliation to County Auditor Worksheet* to the County Board's 2011 Revenue CY2011 and 2012 In House Revenue Detailed reports and other supporting documentation.

We did not perform this procedure as the Cost Reports reconciled within limits.

4. DODD requested that we compare revenue entries on *Schedule C, Income Report* to the Council of Governments prepared County Board Summary Workbooks for 2011 and 2012.

We compared revenue entries on *Schedule C, Income Report* to the Fairways Regional Council of Governments (COG) prepared County Board Summary Workbooks.

We found no differences.

REVENUE COST REPORTING AND RECONCILIATION TO THE COUNTY AUDITOR REPORT (Continued)

5. We reviewed the County Board's 2011 Revenue CY2011 and 2012 In House Revenue Detailed reports and *Schedule C, Income Report* to determine whether revenues are maintained separately to offset corresponding expense via the use of specific expenditure costs centers and identified any potential revenue offsets/applicable credits.

We identified the following sources of potential revenue credits for which the County Board did not offset costs 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 \$109,290 in 2011 and \$568,375 in 2012;
- Title XX revenues in the amount of \$37,953 in 2011 and \$34,259 in 2012;
- Help Me Grow revenues in the amount of \$111,114 in 2011 and \$90,868 in 2012; and
- Preschool Excess Costs revenue in the amount of \$51,418 in 2012.

We also noted Opportunities for Ohioans with Disabilities (formerly the Ohio Rehabilitation Services Commission) revenue in the amount of \$59,146 in 2011 and \$86,376 in 2012; however, corresponding expenses were offset on *Schedule a1, Adult Program* as reported in Appendix A (2011) and Appendix B (2012).

PAID CLAIMS TESTING

1. We selected 104 paid services among all service codes from 2011 and 2012 from the MBS data and determined if the services met the following service documentation requirements of Ohio Admin. Code §§ 5123:2-9-05, 5123:2-9-18 (H)(1)-(2), and 5101:3-48-01(F) as applicable to the specific service provided:
 - 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;
 - Number of units of the delivered service or continuous amount of uninterrupted time during which the service was provided;
 - Group size in which the services were delivered; 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.

For non-medical transportation service codes, we reviewed similar service documentation requirements to ensure compliance with Ohio Admin. Code § 5123:2-9-18(H)(1)-(2) excluding H(1)(d),(f),(j) and H(2)(d),(f). In addition, for selected transportation service codes that have contracted services, DODD asked us to compare the County Board's usual and customary rate with the reimbursed rate to ensure that the County Board was reimbursed the lesser of the two as per Ohio Admin. Code § 5123:2-9-06. For any errors found, DODD asked that we obtain documentation and identify all overpayments related to reimbursements exceeding the usual and customary rate.

PAID CLAIMS TESTING (Continued)

We found no instances of non-compliance with these documentation requirements for 2011 or 2012.

We found differences between the usual and customary and reimbursed rates for contracted services for commercial transportation in our sample. We also noted that management could not provide supporting documentation necessary to confirm its assumptions about the reasonableness of the charges for commercial transportation. See procedure 6 in the Non-Payroll Expenditures and Reconciliation to the County Auditor Report section.

In the Statistics – Service and Support Administration section, we reported on instances in 2012 in which the County Board billed Home Choice units as TCM units.

RECOVERABLE FINDING – 2011

Finding \$1,959.55

Service Code	Units	Review Results	Finding
ATB	422	Usual and customary rate was less than reimbursed rate	\$1,096.96
FTB	326	Usual and customary rate was less than reimbursed rate	\$862.59
		Total	\$1,959.55

RECOVERABLE FINDING – 2012

Finding \$450.67

Service Code	Units	Review Results	Finding
ATB	46	Usual and customary rate was less than reimbursed rate	\$90.62
FTB	28	Usual and customary rate was less than reimbursed rate	\$54.94
TCM	31	Home Choice units billed as TCM units	\$305.11
		Total	\$450.67

Recoverable findings are subject to interest collection pursuant to Ohio Rev. Code § 5164.60.

2. DODD requested that we 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 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.

We found no instance where the Medicaid reimbursed units were greater than final TCM and Supported Employment - Community Employment units.

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

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 2011 and 2012 on the MBS Summary by Service Code report.

PAID CLAIMS TESTING (Continued)

We found differences exceeding two percent as the County Board did not report costs on *Schedule A, Summary of Service Costs – By Program*, for Lines (20) to Line (25); however, it was reimbursed for these services. We obtained the County Board's explanation that the variance was due to the expenses being paid by the COG and were reported on *Worksheet 5, Direct Services* on the COG prepared County Board Summary Workbooks.

We reclassified the COG expenses to *Schedule A* in Appendix A (2011) and Appendix B (2012).

NON-PAYROLL EXPENDITURES AND RECONCILIATION TO THE COUNTY AUDITOR REPORT

1. DODD asked us to compare the disbursement totals from the county auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the county auditor's disbursements report for County Board's funds.

We compared the disbursement totals from the 12/31/2011 and 12/31/2012 county auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the county auditor's Expense Account Reports for the Lawnview 169 Board (213) and ARRA Energy Efficiency Grant (287) funds.

We found no differences in 2011. We found differences as reported in Appendix B (2012).

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 and, if Cost Reports did not reconcile within acceptable limits, to perform procedure 3.

Total County Board disbursements were within 1/4 percent of the county auditor's yearly disbursement total reported for these funds in 2011. Total County Board disbursements were not within 1/4 percent of the county auditor's yearly disbursement total reported for these funds in 2012. Disbursements in the county auditor's report exceeded the County Board disbursements by \$406,110. We determined the difference was mostly due to an advance out from the ARRA Energy Efficiency Grant fund that was not included on the Cost Report. We reported this difference in Appendix B (2012) and with this adjustment, the County Board disbursements reconciled within 1/4 percent.

3. DODD asked us to compare the account description and amount for each reconciling item on the *County Auditor Reconciliation Worksheets* to the County Board's detailed expense report and other supporting documentation such as county tax settlement sheets.

We did not perform this procedure as the Cost Reports reconciled within limits.

4. DODD asked us to compare the County Board's detailed disbursements to the amounts reported on worksheets 2 through 10, and report variances exceeding \$100 for service contracts and other expenses on any worksheet.

We compared all service contract and other expenses entries on worksheets 2 through 10 to the County Board's detailed expenditure report.

We found no differences.

NON-PAYROLL EXPENDITURES AND RECONCILIATION TO THE COUNTY AUDITOR REPORT (Continued)

5. DODD asked us to compare disbursement entries on *Schedule A, Summary of Service Costs – By Program* and worksheets 1 through 10 to the COG prepared County Board Summary Workbooks.

We compared disbursement entries on *Schedule A, Summary of Service Costs – By Program* and worksheets 1 through 10 to the COG prepared County Board Summary Workbooks.

We found no differences.

6. DODD asked us to determine whether the County Board's detailed disbursements were properly classified within two percent of total service contracts and other expenses for all worksheets and if any worksheet included disbursements over \$100 which are non-federal reimbursable under 2 CFR 225 Appendix B.

We scanned the County Board's detailed expenditure reports for service contracts and other expenses on worksheets 2 through 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 misclassified and non-federal reimbursable costs as reported in Appendix A (2011) and Appendix B (2012).

Please note the reclassification as reported in Appendix A (2011) of \$8,056 in Early Retirement Incentive Payments from worksheet 2 to non-federal reimbursable as the County Board did not obtain the required approval per 2 CFR 225 Appendix B (8)(g)(3).

We also reviewed the agreement between the County Board and the Champaign Transit System and noted the County Board was charged a rate of \$1.53 for each mile provided. Through our review of the contract and discussion with the County Board, the amount paid was also for ensuring compliance with rules and safe driving conditions, scheduling and adjusting routes which included door-to-door service, advising the County Board and providing data on transportation matters, preparing and submitting monthly billings for services provided, and attending County Board staff meetings and applicable trainings.

The County Board could not provide specific financial records to show how the rates in the agreement were developed or how they related to services specific to the County Board. The County Board provided no support to document its efforts to ensure that the expenses were a reasonable cost for the County Board to incur and that were in compliance with CMS Publication 15-1, Section 2304, which requires the County Board to have cost information that is "current, accurate, and in sufficient detail to support payments made for services rendered to beneficiaries. This includes all ledgers, books, records and original evidences of cost, which pertain to the determination of reasonable cost, capable of being audited."

Recommendation:

We recommend the County Board ensure that its costs for contracted commercial transportation services meet all applicable requirements as outlined in the Cost Report Guides, 2 CFR Part 225 and the Provider Reimbursement Manual (CMS Publication 15-1) and the technical assistance bulletin provided by DODD relating to Commercial Transportation.

NON-PAYROLL EXPENDITURES AND RECONCILIATION TO THE COUNTY AUDITOR REPORT (Continued)

This includes meeting the requirement in Section 2103 to be a prudent and cost-conscious buyer that refuses to pay more than the going price for an item or service, and seeks to economize by minimizing cost. Implicit in the intention that actual costs be paid to the extent they are reasonable is the expectation that the provider seeks to minimize its costs and that its actual costs do not exceed what a prudent and cost-conscious buyer pays for a given item or service.

In determining reasonableness of a given cost, OMB Circular A-87 states that consideration must be given to:

- whether the cost is of a type generally recognized as ordinary and necessary for the operation in performance of the function for which the cost was incurred;
 - the restraints or requirements imposed by such factors as sound business practices; arm's length transactions; federal, state, and other laws and regulations; and terms and conditions of the federal award or entitlement;
 - market prices for comparable goods or services;
 - whether the individuals concerned acted with prudence in the circumstances considering their responsibilities to the County Board, its employees, the public at large, and the federal government; and
 - significant deviations from the established practices of the County Board which may unjustifiably increase the federal awards' cost.
7. DODD asked us to scan the County Board's detailed expense reports for items purchased during 2011 and 2012 that met the County Board's capitalization threshold and trace them to inclusion on the County Board's fixed asset listing.

We scanned the County Board's detailed expenditure reports for items purchased during 2011 and 2012 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Depreciation Schedules.

We found no unrecorded capital purchases in 2011. We reported differences for purchases that were not properly capitalized in Appendix B (2012).

8. DODD asked us to select 40 disbursements from 2011 and 2012 from the County Board's detailed expense reports that were classified as service contract and other expenses on worksheets 2 through 10 and determine 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 haphazardly selected 40 disbursements from 2011 and 2012 from the County Board's detailed expenditure reports that were classified as service contract and other expenses on worksheets 2 through 10. 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 reported misclassified and non-federal reimbursable costs in Appendix A (2011). We reported misclassified costs in Appendix B (2012).

PROPERTY, DEPRECIATION, AND ASSET VERIFICATION TESTING

1. We compared the County Board's procedures regarding capitalization of fixed assets with the Cost Report Guides for preparing Worksheet 1, Capital Costs and 2 CFR 225 (OMB Circular A-87, Appendix B, 15(a)(2).

We found no inconsistencies as a result of applying this procedure.

2. DODD asked us to compare the depreciation costs reported in the County Board's depreciation schedules to the amounts reported on Worksheet 1, Capital Costs, and to report variances exceeding \$100.

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

We found no differences.

3. We compared the County Board's final 2010 Depreciation Schedule to the County Board's 2011 and 2012 Depreciation Schedules 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.

We found differences as reported in Appendix A (2011) and Appendix B (2012).

4. We haphazardly selected two of the County Board's fixed assets which meet the County Board's capitalization policy and are being depreciated in their first year in either 2011 or 2012 to determine if the useful lives 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 useful life to determine compliance with the Cost Report Guides and AHA Asset Guide.

We found differences as reported in Appendix A (2011) and Appendix B (2012).

5. DODD asked us to haphazardly select the lesser of five percent or 20 disposed assets from the County Board's 2011 and 2012 list of disposed assets and determine if the asset was removed from the County Board's fixed asset ledger. DODD asked us to recalculate depreciation and any gain or loss applicable to 2011 (and 2012, 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.

We did not perform this procedure for 2011 because the County Board stated that no capital assets were disposed. We scanned the County Board's Revenue CY2011 report and did not find any proceeds from the sale or exchange of fixed assets.

We haphazardly selected one disposed asset from the County Board's 2012 list of disposed assets and determined if the asset was removed from the County Board's fixed asset ledger. We recalculated depreciation and any gain or loss applicable to 2012 for the disposed items based on its undepreciated basis and any proceeds received from the sale in 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. DODD asked us to determine whether total County Board salaries and benefits in the Cost Reports were within two percent of the county auditor's report totals for the County Board's funds.

We totaled salaries and benefits from worksheets 2 through 10 and compared the yearly totals to the county auditor's Expense Account Reports for the Lawnview 169 Board (213) and 287 ARRA Energy Efficient Grant (287) funds.

The variance was less than two percent.

2. DODD asked us to compare the County Board's detailed payroll disbursements to the amounts reported on worksheets 2 through 10, and to report variances exceeding \$100 for salaries or employee benefit expenses.

We compared all salary and employee benefit entries on worksheets 2 through 10 to the County Board's Payroll & Benefits Totals for 01/01 - 12/31/2011 and 2012 Year-To-Date Totals reports.

We found no differences.

3. DODD requested that we select a sample of 25 percent of the average number of employees for the two-year period and compare the County Board's organizational chart, staffing/payroll journal and job descriptions, if needed, to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides. If misclassification errors exceed 10 percent, DODD requested us to perform procedure 4.

We selected 19 employees and compared the County Board's organizational chart, Payroll & Benefit Totals for 01/01 - 12/31/2011 and 2012 Year-To-Date Totals reports and job descriptions if needed 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 in Appendix A (2011) and because misclassifications exceeded 10 percent, we performed procedure 4 below. We found no differences in 2012.

4. DODD asked us to scan the County Board's detailed payroll reports for 2011 and 2012 and compare 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 if the errors in procedure 3 above exceeded 10 percent.

We scanned the County Board's Payroll & Benefit Totals for 01/01 - 12/31/2011 report 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 (2011). We did not perform this procedure in 2012 as there were no misclassification errors in procedure 3; however, we noted the County Board provided Community Employment services, but reported no costs on the Cost Report for this program. We obtained a methodology for allocating these costs from the County Board and we reported the differences in Appendix B (2012).

MEDICAID ADMINISTRATIVE CLAIMING (MAC)

1. DODD asked us to contact its Random Moment Time Study (RMTS) Coordinator to report differences if the MAC salary and benefits versus the County Board's payroll records exceeded one percent or more.

We compared the salary and benefits entered on the MAC Cost by Individual reports to the County Board's Payroll & Benefit Totals for 01/01 - 12/31/11 and 2012 Year-To-Date Totals reports.

We found no variance exceeding one percent.

2. We compared the MAC Cost by Individual report(s) to Worksheet 6 for both years.

We found no differences.

3. We compared Ancillary Costs on the Roll Up Report for the Ohio Department of Medicaid (ODM) report to Lines 6-10 of the *MAC Reconciliation Worksheet*.

We reported differences in Appendix A (2011) and Appendix B (2012).

4. We selected 11 RMTS observed moments completed by employees of the County Board from the DODD RMTS Participant Moments Question and Answer report for the third quarter of 2011 and six RMTS observed moments from the second quarter of 2012 in which they documented their time spent on administering Medicaid-funded programs. We determined if supporting documentation of the County Board employees' activity for each observed moment was maintained and the observed moment was properly classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2010 and 2012.

We found one RMTS observed moment in 2011 that was classified as Activity Code 7-Referral, Coordination and Monitoring of Medicaid Services but, in accordance with the above guidelines, it should have been classified as Activity Code 18-General Administration.

We found no differences in 2012.

We reported this instance of non-compliance to DODD. In response, DODD communicated to us that it is working with the ODM to calculate findings for recovery, if needed.

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.

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

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

July 30, 2015

Appendix A
Champaign County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Schedule A				
20. Environmental Accessibility Adaptations And/Or Modifications And Supplies (L) Community Residential	\$ -	\$ 877	\$ 877	To reclassify environmental modifications expense
Schedule B-1, Section A				
16. Supported Emp. - Comm Emp. (B) Adult	-	115	115	To reclassify community employment square footage
17. Medicaid Administration (A) MAC	457	(457)		To reclassify SSA, non-reimbursable, etc. square footage
		11	11	To reclassify MAC square footage
19. Community Residential (D) General	-	17		To match to square footage summary
		105	122	To reclassify community residential square footage
21. Service And Support Admin (D) General	1,192	(32)		To match to square footage summary
		95		To reclassify SSA square footage
		(115)		To reclassify community employment square footage
		193	1,333	To reclassify SSA square footage
22. Program Supervision (B) Adult	172	32	204	To match to square footage summary
23. Administration (D) General	726	(11)	715	To reclassify MAC square footage
25. Non-Reimbursable (C) Child	12,437	(114)	12,323	To correct square footage
25. Non-Reimbursable (D) General	28	(17)		To match to square footage summary
		64	75	To reclassify non-reimbursable square footage
Schedule B-3				
5. Facility Based Services (G) One Way Trips- Fourth Quarter	4,417	(1,454)	2,963	To remove commercial transportation trips
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 28,201		To record commercial transportation costs
		\$ 700	\$ 28,901	To record bus token expenses
Schedule B-4				
3. Home Choice Units (D) Fourth Quarter	-	23	23	To reclassify Home Choice units
5. SSA Unallowable Units (D) Fourth Quarter	406	(23)	383	To reclassify Home Choice units
Worksheet 1				
3. Buildings/Improve. (X) Gen Expense All Prgm.	\$ 110,680	\$ 1,510	\$ 112,190	To record depreciation for electrical upgrade project
6. Capital Leases (A) Early Intervention	\$ 6,176	\$ (6,176)	\$ -	To reclassify copier service expenses
6. Capital Leases (E) Facility Based Services	\$ 6,518	\$ (6,518)	\$ -	To reclassify copier service expenses
6. Capital Leases (N) Servc & Support Admin	\$ 6,518	\$ (6,518)	\$ -	To reclassify copier service expenses
6. Capital Leases (V) Admin	\$ 6,518	\$ 1,155		To match depreciation to final 2010 depreciation schedule
		\$ (6,518)	\$ 1,155	To reclassify copier service expenses
Worksheet 2				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 113,895	\$ (8,056)	\$ 105,839	To reclassify ERIP payment for Kabbes
4. Other Expenses (O) Non-Federal Reimbursable	\$ 158,097	\$ 2,184		To reclassify unallowable food and employee morale items
		\$ 8,056	\$ 168,337	To reclassify ERIP payment for Kabbes
4. Other Expenses (X) Gen Expense All Prgm.	\$ 64,143	\$ (2,184)		To reclassify unallowable food and employee morale items
		\$ 6,518	\$ 68,477	To reclassify copier service expenses
10. Unallowable Fees (O) Non-Federal	\$ -	\$ 38,208	\$ 38,208	To reclassify unallowable contingent billing
Worksheet 2A				
1. Salaries (A) Early Intervention	\$ 64,441	\$ (64,441)	\$ -	To reclassify EI Supervisor salary
2. Employee Benefits (A) Early Intervention	\$ 15,161	\$ (15,161)	\$ -	To reclassify EI Supervisor benefits
4. Other Expenses (A) Early Intervention	\$ 2,164	\$ (2,164)	\$ -	To reclassify direct service child expenses

Appendix A (Page 2)
Champaign County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 3				
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 2,590	\$ 2,590	To reclassify unallowable bottled water costs
4. Other Expenses (X) Gen Expense All Prgm.	\$ 236,704	\$ (2,590)	\$ 234,114	To reclassify unallowable bottled water costs
Worksheet 5				
1. Salaries (A) Early Intervention	\$ 267,469	\$ 64,441	\$ 331,910	To reclassify EI Supervisor salary
1. Salaries (C) School Age	\$ 3,108	\$ (3,108)	\$ -	To reclassify Family Night Out salary
1. Salaries (O) Non-Federal Reimbursable	\$ 1,552	\$ 2,250	\$ 3,802	To reclassify Family Night Out salary
2. Employee Benefits (A) Early Intervention	\$ 111,361	\$ 15,161	\$ 126,522	To reclassify EI Supervisor salary
2. Employee Benefits (O) Non-Federal Reimbursable	\$ 19,590	\$ 858	\$ 20,448	To reclassify Family Night Out benefits
4. Other Expenses (A) Early Intervention	\$ 26,034	\$ 2,164		To reclassify direct service child expenses
		\$ 6,176	\$ 34,374	To reclassify copier service expenses
5. COG Expenses (L) Community Residential	\$ 34,961	\$ (877)	\$ 34,084	To reclassify environmental modifications
Worksheet 8				
3. Service Contracts (E) Facility Based Services	\$ 471,439	\$ (10,642)		To reclassify unallowable contingent billing fees
		\$ 700	\$ 461,497	To reclassify bus token expenses
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 355,261	\$ (46,988)	\$ 308,273	To reclassify RSC Pathways Grant Coordinator salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 176,380	\$ (23,251)	\$ 153,129	To reclassify RSC Pathways Grant Coordinator benefits
3. Service Contracts (N) Service & Support Admin. Costs	\$ 39,519	\$ (3,543)		To reclassify Bridges fee
		\$ (9,004)	\$ 26,972	To reclassify unallowable contingent billing fees
4. Other Expenses (N) Service & Support Admin. Costs	\$ 34,557	\$ 6,518		To reclassify copier service expenses
		\$ (416)	\$ 40,659	To reclassify RSC Pathways Grant Coordinator employee expenses
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 820,061	\$ (342)	\$ 819,719	To reclassify community employment salaries
1. Salaries (G) Community Employment	\$ -	\$ 46,988		To reclassify RSC Pathways Grant Coordinator benefits
		\$ 342	\$ 47,330	To reclassify community employment salaries
2. Employee Benefits (E) Facility Based Services	\$ 364,997	\$ (249)	\$ 364,748	To reclassify community employment benefits
2. Employee Benefits (G) Community Employment	\$ -	\$ 23,251		To reclassify RSC Pathways Grant Coordinator benefits
		\$ 249	\$ 23,500	To reclassify community employment benefits
3. Service Contracts (E) Facility Based Services	\$ 18,730	\$ (18,562)	\$ 168	To reclassify unallowable contingent billing fees
4. Other Expenses (E) Facility Based Services	\$ 25,943	\$ (214)		To reclassify unallowable promotional item
		\$ 6,518		To reclassify copier service expenses
		\$ (700)		To reclassify bus token expenses
		\$ (25,029)	\$ 6,518	To reclassify adult service expenses
4. Other Expenses (G) Community Employment	\$ -	\$ 3,543		To reclassify Bridges fee
		\$ 416	\$ 3,959	To reclassify RSC Pathways Grant Coordinator employee expenses
4. Other Expenses (H) Unasgn Adult Program	\$ -	\$ 25,029	\$ 25,029	To reclassify adult service expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 214	\$ 214	To reclassify unallowable promotional item

Appendix A (Page 3)
Champaign County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>		<u>Correction</u>		<u>Corrected Amount</u>	<u>Explanation of Correction</u>
a1 Adult						
10. Community Employment (B) Less Revenue	\$ -	\$	70,239			To record RSC expenses
			\$ 3,543			To record RSC expenses
			\$ 416	\$	74,198	To record RSC expenses
Reconciliation to County Auditor Worksheet						
Expense:						
Less: Capital Costs	\$ (116,671)	\$	(1,510)			To reconcile off depreciation expense
			\$ (1,155)	\$	(119,336)	To reconcile off depreciation expense
Less: COG Expenses Posted on Schedule A	\$ (29,476)	\$	(877)	\$	(30,353)	To reconcile off Schedule A COG expenses
Medicaid Administration Worksheet						
6- Ancillary Costs (A) Reimbursement Requested	\$ -	\$	7,472	\$	7,472	To record ancillary costs
10. Through Calendar Year						

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Appendix B
Champaign County Board of Developmental Disabilities
2012 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule A				
20. Environmental Accessibility Adaptations And/Or Modifications And Supplies (L) Community Residential	\$ -	\$ 7,790	\$ 7,790	To reclassify environmental modifications expense
21. Adaptive And Assistive Equipment (L) Community Residential	\$ -	\$ 1,518	\$ 1,518	To reclassify adaptive and assistive equipment expenses
Schedule B-1, Section A				
1. Building Services (C) Child	404	(135)	269	To remove square footage for closed school building
5. Speech/Audiology (C) Child	96	(32)	64	To remove square footage for closed school building
7. Occupational Therapy (C) Child	76	(25)	51	To remove square footage for closed school building
8. Physical Therapy (C) Child	76	(25)	51	To remove square footage for closed school building
11. Early Intervention (C) Child	1,996	(665)	1,331	To remove square footage for closed school building
17. Medicaid Administration (A) MAC	168	(168)		To reclassify QA and MUI square footage
		11	11	To reclassify MAC square footage
19. Community Residential (D) General	-	104	104	To reclassify Quality Assurance square footage
23. Administration (D) General	799	(11)	788	To reclassify MAC square footage
24. Transportation (D) General	126	(8)	118	To remove square footage for closed school building
25. Non-Reimbursable (C) Child	12,437	(4,146)	8,291	To remove square footage for closed school building
25. Non-Reimbursable (D) General	11	64	75	To reclassify MUI square footage
Schedule B-1, Section B				
10. A (A) Facility Based Services	8,016	(1)	8,015	To remove days of attendance
Schedule B-3				
5. Facility Based Services (G) One Way Trips- Fourth Quarter	3,822	(133)	3,689	To remove commercial transportation trips
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 1,020		To record bus token expenses
		\$ 2,186	\$ 3,206	To record commercial transportation costs
7. Supported Emp. - Comm. Emp. (A) One Way Trips - First Quarter	6	(6)	-	To correctly report the number of trips
7. Supported Emp. - Comm. Emp. (C) One Way Trips - Second Quarter	9	(9)	-	To correctly report the number of trips
7. Supported Emp. - Comm. Emp. (E) One Way Trips - Third Quarter	5	(5)	-	To correctly report the number of trips
7. Supported Emp. - Comm. Emp. (G) One Way Trips - Fourth Quarter	3	(3)	-	To correctly report the number of trips
Schedule B-4				
1. TCM Units (D) Fourth Quarter	3,561	(31)	3,530	To reclassify Home Choice units
2. Other SSA Allowable Units (D) Fourth Quarter	390	(17)	373	To reclassify Home Choice units
3. Home Choice Units (D) Fourth Quarter	-	48	48	To reclassify Home Choice units
Worksheet 1				
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ -	\$ 1,510	\$ 1,510	To record depreciation for electrical upgrade project
6. Capital Leases (A) Early Intervention	\$ 4,982	\$ (4,982)	\$ -	To reclassify copier service expenses
6. Capital Leases (E) Facility Based Services	\$ 7,556	\$ (7,556)	\$ -	To reclassify copier service expenses
6. Capital Leases (N) Serv & Support Admin	\$ 6,744	\$ (6,744)	\$ -	To reclassify copier service expenses
6. Capital Leases (V) Admin	\$ 7,747	\$ 1,155		To match depreciation to final 2010 depreciation schedule
		\$ (7,747)	\$ 1,155	To reclassify copier service expenses

Appendix B (Page 2)
Champaign County Board of Developmental Disabilities
2012 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 2				
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 1,263	\$ 1,263	To reclassify unallowable promotional and food items
4. Other Expenses (X) Gen Expense All Prgm.	\$ 50,140	\$ (1,263)		To reclassify unallowable promotional and food items
		\$ 7,747	\$ 56,624	To reclassify copier service expenses
Worksheet 3				
4. Other Expenses (O) Non-Federal	\$ -	\$ 1,461	\$ 1,461	To reclassify unallowable bottled water
4. Other Expenses (X) Gen Expense All Prgm.	\$ 227,288	\$ (1,461)		To reclassify unallowable bottled water
		\$ (5,200)	\$ 220,627	To reclassify capital asset acquisition
Worksheet 5				
4. Other Expenses (A) Early Intervention	\$ 31,008	\$ (742)		To reclassify unallowable food items
		\$ 4,982	\$ 35,248	To reclassify copier service expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ 42	\$ 742	\$ 784	To reclassify unallowable food items
5. COG Expenses (L) Community Residential	\$ 38,921	\$ (7,790)		To reclassify environmental modifications expense
		\$ (1,518)	\$ 29,613	To reclassify adaptive and assistive equipment expenses
Worksheet 8				
3. Service Contracts (E) Facility Based Services	\$ 425,967	\$ (423,781)	\$ 2,186	To reclassify all adult service transportation contract expenses
3. Service Contracts (H) Unasgn Adult Program	\$ -	\$ 423,781	\$ 423,781	To reclassify all adult service transportation contract expenses
4. Other Expenses (E) Facility Based Services	\$ 61,471	\$ (61,471)		To reclassify all adult service transportation expenses
		\$ 1,020	\$ 1,020	To reclassify bus token expenses
4. Other Expenses (H) Unasgn Adult Program	\$ -	\$ 61,471	\$ 61,471	To reclassify all adult service transportation expenses
Worksheet 9				
4. Other Expenses (N) Service & Support Admin. Costs	\$ 27,307	\$ 6,744	\$ 34,051	To reclassify copier service expenses
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 799,405	\$ (616)	\$ 798,789	To reclassify community employment salaries
1. Salaries (G) Community Employment	\$ 37,787	\$ 616	\$ 38,403	To reclassify community employment salaries
2. Employee Benefits (E) Facility Based Services	\$ 343,336	\$ (488)	\$ 342,848	To reclassify community employment benefits
2. Employee Benefits (G) Community Employment	\$ 21,571	\$ 488	\$ 22,059	To reclassify community employment benefits
4. Other Expenses (E) Facility Based Services	\$ 23,765	\$ (1,020)		To reclassify bus token expenses
		\$ 7,556	\$ 30,301	To reclassify copier service expenses
a1 Adult				
10. Community Employment (B) Less Revenue	\$ -	\$ 59,358		To record RSC expenses
		\$ 15,133	\$ 74,491	To record RSC expenses

Appendix B (Page 3)
Champaign County Board of Developmental Disabilities
2012 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Advance Out-General	\$ -	\$ 405,514	\$ 405,514	To record advance out
Plus: Purchases Greater Than \$5,000	\$ 51,585	\$ 5,200	\$ 56,785	To reclassify capital asset acquisition
Less: Capital Costs	\$ (96,808)	\$ (1,510)	\$ (99,473)	To reconcile off depreciation expense
		\$ (1,155)	\$ (99,473)	To reconcile off depreciation expense
Less: COG Expenses Posted on Schedule A	\$ (47,677)	\$ (7,790)	\$ (56,985)	To reconcile off Schedule A COG expenses
		\$ (1,518)	\$ (56,985)	To reconcile off Schedule A COG expenses
Total from 12/31 County Auditor's Report	\$ 4,673,200	\$ 405,514	\$ 5,078,714	To correct county auditor total
Revenue:				
Plus: ARRA Energy Efficient Grant	\$ -	\$ 339,496	\$ 339,496	To record ARRA Energy Efficiency Grant revenue
Total from 12/31 County Auditor's Report	\$ 5,336,706	\$ 339,495	\$ 5,676,201	To correct county auditor total
Medicaid Administration Worksheet				
6- Ancillary Costs (A) Reimbursement Requested	\$ -	\$ 3,325	\$ 3,325	To record ancillary costs
10. Through Calendar Year				

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Dave Yost • Auditor of State

CHAMPAIGN COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

CHAMPAIGN 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
SEPTEMBER 10, 2015**