



Dave Yost • Auditor of State



FAYETTE COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

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# Dave Yost • Auditor of State

## Independent Auditor'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, 8<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) 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 Fayette 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 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 in both 2011 and 2012 and we performed the procedures below.

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 did not perform this procedure because the County Board confirmed there were no changes in the building structures or floor plans from the final 2010 Cost Report through 2011 and 2012.

**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 ECFC building to the County Board's summary for each year.

We found no variances.

4. DODD requested that we 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*.

We compared the County Board's revised 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 as reported in Appendix A (2011) and Appendix B (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 no inconsistencies as a result of applying this procedure. However, we noted that square footage should be allocated to the MAC and Enclave program areas. We also identified significant differences in program supervision during our payroll testing and we made corresponding square footage reclassifications.

We reported these 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 that there were no individuals served or units of service omitted. However, as a result of differences identified in Statistics – Square Footage section, we determined that the number of individuals served in 2011 for *Worksheets 7E, Nursing Services and 7F, Physical Therapy* needed to be obtained as there were general expense-all program costs that were not being assigned to Column (A) Early Intervention.

The County Board provided these omitted statistics as reported in Appendix A (2011). We determined that there were no individuals served or units of service omitted in 2012.

**Statistics – Attendance (Continued)**

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 the reported typical hours of service changed in 2011 and we compared the County Board's supporting documentation for typical hours of service to the typical hours of service reported on *Schedule B-1*.

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

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

We compared the County Board's Day Services Attendance Summary by Consumer, Location, Acuity and Month and attendance by acuity reports for the number of individuals served and days of attendance with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation and Enclave 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 differences exceeding two percent. We reported variances in Appendix A (2011) and Appendix B (2012).

We also found in 2012 the County Board had costs, but did not include statistics on *Schedule B-1* for one contract provider. We obtained the compiled individuals served and days of attendance from the County Board and reported the omitted statistics in Appendix B (2012).

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

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 and Enclave for 2011 on *Schedule B-1, Section B, Attendance Statistics* and determined if the variances were over 10 percent.

The number of reported individuals served for Adult Day Services and Enclave changed more than 10 percent from the prior year's *Schedule B-1* to 2011 and as a result we performed procedure 5 below.

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

### Statistics – Attendance (Continued)

We haphazardly selected 15 individual names from the County Board's attendance sheets for 2011, and compared the individuals by name to the compiled listing of individuals served which rolls up to *Schedule B-1*.

We found no differences.

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 and attendance by acuity reports to the Acuity Assessment Instrument or other documentation for each individual.

We traced the number of attendance days for four adult day service and one enclave individual from January through May and July through November 2012 from the County Board's daily attendance sheets and Job/Activity History reports to *Schedule B-1*.

We reported variances in Appendix B (2012).

We compared each acuity level on the 2012 Day Service Attendance Summary by Consumer, Location, Acuity and Month and attendance by acuity reports to the Acuity Assessment Instrument for the same five individuals. We also selected an additional six 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.

7. DODD asked us to select 30 units from 2011 and 2012 and determine if the units were calculated in accordance with the Cost Report Guides and met the service documentation requirements of Ohio Admin. Code § 5123:2-9-05 (as described in Paid Claims testing, procedure 1). DODD asked us to 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 unit did not meet the documentation requirements.

We did not perform this procedure because the County Board did not provide Community Employment services during the audit period.

### Acuity Testing

1. DODD requested that we report variances if days of attendance on 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 did not perform this procedure for 2008 since it was performed during the 2010 and 2011 cost report procedures engagement.

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



### Acuity Testing (Continued)

For 2009, we found 3,504 Enclave attendance days should be added to acuity level A and 28 Enclave attendance days should be added to acuity level B.

For 2010, we found the following acuity variances:

- 72 Adult Day Services attendance days should be removed from acuity level A;
- 8 Adult Day Services attendance days should be removed from acuity level A-1;
- 106 Adult Day Services attendance days should be added to acuity level B;
- 26 Adult Day Services attendance days should be removed from acuity level C;
- 2,993 Enclave attendance days should be added to acuity level A; and
- 78 Enclave attendance days should be added to acuity level B.

For 2011, we found 2,672 Enclave attendance days should be added to acuity level A and 64 Enclave attendance days should be added to acuity level B.

2. DODD also asked us to compare two individuals from each acuity level on the County Board's 2008, 2009, 2010 and 2011 Attendance by Acuity and Day Services Attendance Summary by Consumer, Location, Acuity and Month reports to the Acuity Assessment Instrument for each individual.

We did not perform this procedure for 2008 through 2010 since it was performed during the 2010 and 2011 cost report procedures engagement.

In 2011, we found seven Enclave attendance days should be reclassified from acuity level A to A-1.

We reported these differences from procedures 1 and 2 on a revised Days of Attendance by Acuity supplemental Cost Report worksheet for 2009, 2010 and 2011 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 and Receivable Billing Reimbursable Summary By Service, Month and School 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 differences exceeding two percent as reported in Appendix A (2011) and Appendix B (2012).

We found that 2011 and 2012 van trips for the Enclave program and 2012 facility based service trips for one contract provider were not reported on *Schedule B-3*. We obtained compiled documentation from the County Board and reported the omitted trips in Appendix A (2011) and Appendix B (2012).

2. DODD requested us to 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*.

**Statistics – Transportation (Continued)**

We traced the number of trips for four adults and one child for a period of time during the second quarter of 2011 and the third quarter of 2012 from the County Board's daily reporting documentation to *Schedule B-3*. We found no differences.

3. DODD requested us to 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* of the Cost report for 2011 and 2012. We reviewed the County Board's State Expenses Without Payroll or Benefits (Detailed) Reports for any of these costs not identified by the County Board.

We found unreported costs as reported on Appendix A (2011) and B (2012).

**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 Receivable Billing Reimbursable Summary by Funding Source, Service and Biller reports with those statistics reported in *Schedule B-4*. We also footed the County Board's SSA reports for accuracy.

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

We noted one non-certified SSA had TCM and SSA Unallowable units in 2011. We totaled the units for the non-certified SSA from the Case Notes Listing for TCM Billing - Subtotaled by Consumer report and removed them from *Schedule B-4* as reported in Appendix A (2011), see also Paid Claims Testing for Recoverable Findings.

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 and Receivable Billing Reimbursable Summary by Consumer, Service and Date reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the elements required by Ohio Admin. Code § 5101:3-48-01(F).

The 2011 units found to be in error did not exceed 10 percent . The 2012 units found to be in error exceeded 10 percent and we reported these differences in Appendix B (2012).

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

### Statistics – Service and Support Administration (Continued)

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

The 2011 units found to be in error did not exceed 10 percent. The 2012 units found to be in error exceeded 10 percent and we reported these differences in Appendix B (2012).

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

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 2011 TCM, Other SSA Allowable and SSA Unallowable units did not decrease by more than five percent from the 2010 *Schedule B-4*.

The final 2012 TCM units increased by more than five percent and the Other SSA Allowable and SSA Unallowable units decreased by more than five percent or more from the 2011 *Schedule B-4*. We obtained the County Board's explanation that there was an increase in increase in waiver enrollment and individuals served which contributed to the 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 requested us to determine if they were properly classified and report any variances with an error rate exceeding 10 percent and indicating a systemic issue.

We haphazardly selected a sample of 60 general time Units for 2011 from the Case Notes Listing for TCM Billing - Subtotaled by Consumer report 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.

There were no 2011 units found to be in error. We did not perform this procedure for 2012 as the general time units did not account for more than 10 percent of total SSA units on the final *Schedule B-4* plus any general time units recorded.

### 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 Detailed Revenue Reports for the General (1006) and CBDD-Residential Services (1179) funds to the county auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

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

We found differences as reported in Appendix A (2011). We found no differences in 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 not within 1/4 percent of the county auditor's yearly receipt total reported for these funds in 2011 after the adjustment in procedure 1. Receipts in the county auditor's report exceeded the County Board receipts by \$54,098 and we performed procedure 3 below.

Total County Board receipts were within 1/4 percent of the county auditor's yearly receipt total reported for these funds in 2012.

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 State Account Code Detailed Reports and other supporting documentation.

We found differences as reported in Appendix A (2011); however, after these adjustments, the County Board receipts were still not within 1/4 percent of the county auditor's yearly receipt total. We compared the county auditor's Detailed Revenue Report to the County Board's State Account Code Detailed Report and we found differences as reported in Appendix A (2011). The final 2011 *Reconciliation to County Auditor Worksheet* is within 1/4 percent of the county auditor's yearly receipt totals for these funds.

We did not perform this procedure for 2012 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 Southern Ohio Council of Governments (COG) prepared County Board Summary Workbooks.

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

5. We reviewed the County Board's State Account Code 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 \$96,346 in 2011 and \$91,719 in 2012; and
- Title XX revenues in the amount of \$29,874 in 2011 and \$28,591 in 2012.

## **Paid Claims Testing**

1. We selected 100 paid services among all service codes from 2011 and 2012 from the Medicaid Billing System (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.

We found instances of non-compliance with these documentation requirements for 2011 and 2012 in the following service codes: Adult Day Support and Vocational Habilitation Combination - Daily unit (AXD and FXD) service; Adult Day Support and Vocational Habilitation Combination - 15 minute unit (FXF) service; Adult Day Support - 15 minute unit (ADF) service; and Targeted Care Management (TCM) service. We found no instances of contracted services for non-medical transportation services provided by a commercial vehicle/bus or taxi/livery in our sample.

We determined the County Board was reimbursed for 20 units of Targeted Case Management (TCM) in which the SSA providing services was not a qualified provider under Ohio Admin. Code § 5101:3-48-01(E) and the County Board was therefore ineligible to receive reimbursement for TCM services.

We determined through review of supporting documentation and discussion with the County Board that services were billed for Enclave individuals under the Adult Day Support and Vocational Habilitation service codes during 2011 and the first quarter of 2012. We compared the Job/Activity History reports with MBS data to identify the portion of services that should have been billed to Enclave service code. We identified an overpayment of \$3,564.14 in 2011 and \$1,057.69 in 2012.

**Paid Claims Testing (Continued)**

**Recoverable Finding – 2011**

**Finding \$3,693.65**

| Service Code | Units | Review Results                                        | Finding           |
|--------------|-------|-------------------------------------------------------|-------------------|
| TCM          | 20    | Units billed for ineligible provider of SSA services  | \$129.51          |
| AXD          | 759   | Billed adult day services instead of enclave services | \$1,424.71        |
| AXF          | 1,068 | Billed adult day services instead of enclave services | \$139.15          |
| FXD          | 872   | Billed adult day services instead of enclave services | \$1,725.01        |
| FXF          | 2,193 | Billed adult day services instead of enclave services | \$275.27          |
|              |       | <b>Total</b>                                          | <b>\$3,693.65</b> |

**Recoverable Finding – 2012**

**Finding \$1,426.80**

| Service Code | Units | Review Results                                        | Finding           |
|--------------|-------|-------------------------------------------------------|-------------------|
| TCM          | 29    | Units billed in excess of service delivery            | \$287.98          |
| ADF          | 44    | Recorded start time did not match actual service      | \$81.13           |
| AXD          | 206   | Billed adult day services instead of enclave services | \$379.85          |
| AXF          | 274   | Billed adult day services instead of enclave services | \$34.72           |
| FXD          | 253   | Billed adult day services instead of enclave services | \$520.96          |
| FXF          | 961   | Billed adult day services instead of enclave services | \$122.16          |
|              |       | <b>Total</b>                                          | <b>\$1,426.80</b> |

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

2. DODD requested us to report variances if units reimbursed by Medicaid were more than the units reported in the Cost Reports.

We compared the number of reimbursed TCM units and Community Employment units from the MBS Summary by Service Code report, to the 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 units. The County Board was not reimbursed for Supported Employment - Community Employment units during 2011 or 2012.

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 did not perform this procedure as the County Board was not reimbursed for any of the services on *Schedule A, Summary of Service Costs- By Program*, for Lines (20) to (25).

### 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 Detail Expense Reports for the General (1006) and CBDD-Residential Services (1179) 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 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 totals reported for these funds.

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 State Expenses Without Payroll or Benefits (Detailed) Reports and other supporting documentation.

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

However, it was noted during testing of procedure 4 below that the County Board did not include all non-payroll costs on the 2011 Cost Report and it did not reconcile within limits. We compared the County Board's State Expenses Without Payroll or Benefits (Detailed) Report to the county auditor's Detail Expense Report and found differences. The County Board provided a revised State Expenses Without Payroll or Benefits (Detailed) Report which contained expenditures that were not included in the original report. We reported these differences in Appendix A (2011) and with these adjustments, the County Board disbursements are within 1/4 percent of the county auditor's yearly disbursement total.

#### Recommendation:

We recommend the County Board ensure that its Cost Report is complete and accurate and reconciled to the county auditor's records as required by the Cost Report Guides in section *Documentation Requirements* which states in pertinent part, "Report all revenue received and expenditures made by the county dd board during calendar year 2011, including appropriate depreciation costs for capital expenditures..." and the *Reconciliation to the County Auditor* section which states in pertinent part, "The county dd board must reconcile total costs as reported on Schedule A to the county auditor's report of expenditures...The county dd board must maintain records to support each adjustment as stipulated in the *General Information – Audit and Records Retention Requirements and Documentation Requirements* Section of this Guide...If there is a difference between the amounts reported on Schedule A as compared to the county auditor's report of expenditures, Schedule A shall not exceed the county auditor's total by more than ¼% (.0025) over the county auditor's total."

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.

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

We compared all service contract and other expenses entries on worksheets 2 through 10 to the County Board's State Expenses Without Payroll or Benefits (Detailed) Reports and other supporting documentation such as settlement sheets.

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

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 differences as reported in Appendix A (2011) and Appendix B (2012). In addition, we noted Opportunities for Ohioans with Disabilities (formerly the Ohio Rehabilitation Services Commission) expenditures from the COG in the amount of \$2,027 in 2012 and we offset these expenses on *Schedule a1, Adult Program* as reported in Appendix B (2012).

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 State Expenses Without Payroll or Benefits (Detailed) Reports for service contracts and other expenses in the following columns and worksheets: column (X) General Expense-All Programs on worksheets 2 through 8; column (N) Service and Support Administration Costs on worksheet 9; and columns (E) Facility Based Services, (F) Enclave, (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 (2011) and Appendix B (2012) for misclassified and non-federal reimbursable costs.

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 traced them to the County Board's fixed asset listing.

We scanned the County Board's State Expenses Without Payroll or Benefits (Detailed) 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 reported differences for purchases that were not properly capitalized as reported in Appendix A (2011) and Appendix B (2012).

8. DODD asked us to select 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.



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

We haphazardly selected 20 disbursements from 2011 and 2012 from the County Board's State Expenses Without Payroll or Benefits (Detailed) 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.

We reported misclassified and non-federal reimbursable costs in Appendix A (2011) and 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 between the County Board's capitalization procedures and the guidelines listed above.

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 2011 Fixed Assets report and 2012 depreciation schedule.

We found no differences exceeding \$100.

3. We compared the County Board's final 2010 Fixed Assets report to the County Board's 2011 Fixed Assets report and 2012 depreciation schedule 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 in depreciation for prior audit purchases that were not properly capitalized, fully depreciated assets with depreciation, depreciation calculated incorrectly and first year depreciation reported for assets purchased in prior years as reported in Appendix A (2011) and Appendix B (2012).

### **Recommendation:**

We recommend the County Board update and maintain a depreciation schedule representative of all County Board assets as required by the Cost Report Guide in section *Worksheet 1, Capital Costs* which states in pertinent part, "All equipment having an actual or estimated cost of five thousand dollars or more and a useful life of more than one year according to the 2008 AHA Chart of Useful Lives must be set up in an asset ledger and depreciated using a straight-line method of depreciation." Further, the Cost Report Guide states, "The asset record or ledger must be structured to include asset description, asset number corresponding to the tagged asset, purchase date, useful life, historical cost, salvage value (minimum 10%), current depreciation amount calculated using straight-line method and accumulated depreciation amount."

### **Property, Depreciation, and Asset Verification Testing (Continued)**

4. DODD asked us to haphazardly select the lesser of ten percent or ten 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 did not perform this procedure as the County Board did not have any fixed assets which were being depreciated in their first year in either 2011 or 2012 which were not already tested in procedure 3.

5. DODD asked us to haphazardly select the lesser of five percent or 20 disposed assets from 2011 and 2012 from the County Board's list of disposed assets and determined if the asset was removed from the County Board's fixed asset ledger. DODD also 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 haphazardly selected two disposed assets from the County Board's 2011 State Account Code Detailed Report and determined if the assets were removed from the County Board's fixed asset ledger. We also recalculated depreciation and any gain or loss applicable to 2011 for the disposed items based on their undepreciated basis and any proceeds received from the sale of the assets to determine compliance with the Cost Report Guides and CMS Publication 15-1, Chapter 1.

The County Board provided supporting documentation for the purchase date and sale amount of two bus disposals, but could not provide supporting documentation for the historical cost, depreciation or salvage value of these assets. Since the disposed assets were beyond the normal estimated useful life, and review of the depreciation schedule indicated no salvage value recorded for older assets, we reported the sale amount as a gain in Appendix A (2011).

We did not perform this procedure in 2012 because the County Board stated that no capital assets were disposed. We scanned the County Board's State Account Code Detailed Report and did not find any proceeds from the sale or exchange of fixed assets.

### **Recommendation:**

We recommend the County Board maintain documentation for disposed assets in accordance with Audit and Records Retention Requirements contained in the Cost Report Guidelines which specify that "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 (7) years from the date of receipt of payment from all sources, or for six (6) years following completion and adjudication of any state or federal initiated audit, whichever period of time is longer."

### **Payroll Testing**

1. DODD asked us to determine whether total County Board salaries and benefits in the 2011 and 2012 cost reports were within two percent of the county auditor's report totals for the County Board's funds.

### **Payroll Testing (Continued)**

We totaled salaries and benefits from worksheets 2 through 10 from the 2011 and 2012 Cost Reports and compared the yearly totals to the county auditor's Detail Expense Reports for the General (1006) fund.

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 Totals by Job Description by Date Span reports for 2011 and 2012 and Allocation of Health Insurance/Worker's Comp report for 2011.

The County Board could not provide documentation in 2012 to support benefit entries on worksheets 2 through 10. With the assistance of the County Board, we prepared an Allocation of Benefits worksheet to allocate benefits as a percent of total salaries and compared to the benefit entries reported on worksheets 2 through 10 in 2012.

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

3. DODD requested us to select a sample of 25 percent 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 13 employees and compared the County Board's organizational charts and Payroll Totals by Job Description by Date Span reports 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 (2011) and Appendix B (2012) and because misclassification errors exceeded 10 percent of the sample size we performed procedure 4 below.

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 Totals by Job Description by Date Span reports for 2011 and 2012 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) and 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.

**Medicaid Administrative Claiming (Continued)**

We compared the salary and benefits entered on the MAC Cost by Individual reports to the County Board's Payroll Totals by Job Description by Date Span and Allocation of Health Insurance/Worker's Comp reports and the Allocation of Benefits worksheet that we prepared.

We found no variance exceeding one percent.

2. DODD asked us to compare the original MAC Cost by Individual reports to Worksheet 6, columns (I) and (O) for both years.

We compared the original MAC Cost by Individual reports to Worksheet 6, columns (I) and (O) for both years.

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

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 12 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.

For 2011, we found seven RMTS observed moments for Activity Code 18-General Administration that lacked supporting documentation; one RMTS observed moment for Activity Code 18-General Administration which the accompanying supporting documentation was unclear or vague to support the response to the sampled moment and did not reflect the time of the sampled moment as required by DODD's Guide to Medicaid Administrative Claiming, section on examples of unacceptable documentation and one RMTS observed moment that was not properly classified as Activity Code 11-Program Planning, Development and Interagency Coordination of Medicaid Services in accordance with the above guidelines when it should have been classified as Activity Code 2-Targeted Case Management.

For 2012, we found three RMTS observed moments for Activity Code 18-General Administration; one RMTS observed moment for Activity Code 11-Program Planning, Development and Interagency Coordination of Medicaid Services; and one RMTS observed moment for Activity Code 5-Facilitating Medicaid Eligibility Determinations that lacked supporting documentation. Additionally, there was one incomplete RMTS observed moment selected that lacked supporting documentation.

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

**Medicaid Administrative Claiming (Continued)**

**Recommendation:**

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

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



**Dave Yost**  
Auditor of State

July 7, 2015

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

|                                                                     | <u>Reported<br/>Amount</u> | <u>Correction</u> | <u>Corrected<br/>Amount</u> | <u>Explanation of Correction</u>                 |
|---------------------------------------------------------------------|----------------------------|-------------------|-----------------------------|--------------------------------------------------|
| <b>Schedule B-1, Section A</b>                                      |                            |                   |                             |                                                  |
| 1. Building Services (C) Child                                      | 478                        | 93                | 571                         | To match to square footage summary               |
| 4. Nursing Services (B) Adult                                       | 225                        | (22)              | 203                         | To match to square footage summary               |
| 4. Nursing Services (C) Child                                       | -                          | 23                | 23                          | To match to square footage summary               |
| 5. Speech/Audiology (C) Child                                       | 225                        | (121)             | 104                         | To match to square footage summary               |
| 7. Occupational Therapy (C) Child                                   | -                          | 104               | 104                         | To match to square footage summary               |
| 8. Physical Therapy (C) Child                                       | -                          | 107               | 107                         | To match to square footage summary               |
| 11. Early Intervention (C) Child                                    | 998                        | 70                | 1,068                       | To reclassify early intervention square footage  |
| 14. Facility Based Services (B) Adult                               | 9,180                      | (148)             |                             | To reclassify enclave square footage             |
|                                                                     |                            | 337               | 9,369                       | To reclassify facility based square footage      |
| 15. Supported Emp. - Enclave (B) Adult                              | -                          | 148               |                             | To reclassify enclave square footage             |
|                                                                     |                            | 47                |                             | To reclassify enclave square footage             |
|                                                                     |                            | 297               | 492                         | To reclassify enclave square footage             |
| 17. Medicaid Administration (A) MAC                                 | -                          | 15                | 15                          | To reclassify MAC square footage                 |
| 22. Program Supervision (B) Adult                                   | 634                        | (337)             |                             | To reclassify MAC square footage                 |
|                                                                     |                            | (297)             | -                           | To reclassify enclave square footage             |
| 22. Program Supervision (C) Child                                   | 75                         | (5)               |                             | To match to square footage summary               |
|                                                                     |                            | (70)              | -                           | To reclassify early intervention square footage  |
| 23. Administration (D) General                                      | 1,744                      | (47)              |                             | To reclassify enclave square footage             |
| 25. Non-Reimbursable (C) Child                                      | -                          | (15)              | 1,682                       | To reclassify MAC square footage                 |
|                                                                     |                            | 4,576             | 4,576                       | To match to square footage summary               |
| <b>Schedule B-1, Section B</b>                                      |                            |                   |                             |                                                  |
| 1. Total Individuals Served By Program (A) Facility Based Services  | 101                        | (14)              | 87                          | To match individuals served to attendance report |
| 1. Total Individuals Served By Program (B) Supported Emp. - Enclave | -                          | 44                | 44                          | To match individuals served to attendance report |
| 2. Days Of Attendance (A) Facility Based Services                   | 11,389                     | 673               | 12,062                      | To match days of attendance to attendance report |
| 2. Days Of Attendance (B) Supported Emp. -Enclave                   | -                          | 2,736             | 2,736                       | To match days of attendance to attendance report |
| 3. Typical Hours Of Service (B) Supported Emp. - Enclave            | -                          | 2.2               | 2.2                         | To correct typical hours of service              |
| <b>Schedule B-3</b>                                                 |                            |                   |                             |                                                  |
| 1. Early Intervention (G) One Way Trips- Fourth Quarter             | 7                          | 424               | 431                         | To match trips to transportation report          |
| 2. Pre-School (G) One Way Trips- Fourth Quarter                     | 1,355                      | 3,042             | 4,397                       | To match trips to transportation report          |
| 2. Pre-School (H) Cost Of Bus, Tokens, Cabs- Fourth Quarter         | \$ -                       | \$ 150            | \$ 150                      | To record gas card expense                       |
| 3. School Age (A) One Way Trips- First Quarter                      | 166                        | (166)             | -                           | To match trips to transportation report          |
| 3. School Age (C) One Way Trips- Second Quarter                     | 114                        | (114)             | -                           | To match trips to transportation report          |
| 3. School Age (E) One Way Trips- Third Quarter                      | 102                        | (102)             | -                           | To match trips to transportation report          |
| 3. School Age (G) One Way Trips- Fourth Quarter                     | 61                         | (61)              | -                           | To match trips to transportation report          |

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

|                                                                          | <u>Reported<br/>Amount</u> | <u>Correction</u> | <u>Corrected<br/>Amount</u> | <u>Explanation of Correction</u>                                      |
|--------------------------------------------------------------------------|----------------------------|-------------------|-----------------------------|-----------------------------------------------------------------------|
| <b>Schedule B-3 (Continued)</b>                                          |                            |                   |                             |                                                                       |
| 5. Facility Based Services (G) One Way Trips- Fourth Quarter             | 3,408                      | 1,377             | 4,785                       | To match trips to transportation report                               |
| 6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter             | -                          | 7,135             | 7,135                       | To record enclave trips                                               |
| 6. Supported Emp. -Enclave (H) Cost of Bus, Tokens, Cabs- Fourth Quarter | \$ -                       | \$ 2,771          |                             | To record per mile expenses                                           |
|                                                                          |                            | \$ 206            |                             | To record per mile expenses                                           |
|                                                                          |                            | \$ 1,915          | \$ 4,892                    | To record per mile expenses                                           |
| <b>Schedule B-4</b>                                                      |                            |                   |                             |                                                                       |
| 1. TCM Units (D) 4th Quarter                                             | 2,505                      | 2,891<br>(20)     | 5,376                       | To match units to SSA report<br>To remove units for uncertified SSA   |
| 2. Other SSA Allowable Units (D) 4th Quarter                             | 252                        | (101)             | 151                         | To match units to SSA report                                          |
| 5. SSA Unallowable Units (D) 4th Quarter                                 | 301                        | 225<br>(108)      | 418                         | To match units to SSA report<br>To remove units for uncertified SSA   |
| <b>Schedule C</b>                                                        |                            |                   |                             |                                                                       |
| <b>I. County</b>                                                         |                            |                   |                             |                                                                       |
| (A) Tax Levy                                                             | \$ 2,087,142               | \$ 27,907         | \$ 2,115,049                | To correct auditor and treasurer fees                                 |
| (B) Interest- COG Revenue                                                | \$ -                       | \$ 21,197         | \$ 21,197                   | To match final COG workbook                                           |
| <b>II. Department of DD</b>                                              |                            |                   |                             |                                                                       |
| (B) County Board Subsidy (501) - COG Revenue                             | \$ -                       | \$ 79,297         | \$ 79,297                   | To match final COG workbook                                           |
| <b>Worksheet 1</b>                                                       |                            |                   |                             |                                                                       |
| 2. Land Improvements (D) Unasgn Children Programs                        | \$ 9,372                   | \$ (3,699)        |                             | To remove depreciation for a fully depreciated asset                  |
|                                                                          |                            | \$ 2,399          | \$ 8,072                    | To record depreciation for assets found in prior audit                |
| 3. Buildings/Improve. (D) Unasgn Children Programs                       | \$ 47,069                  | \$ (3,341)        |                             | To remove depreciation for a fully depreciated asset                  |
|                                                                          |                            | \$ 4,973          |                             | To record depreciation for assets found in prior audit                |
|                                                                          |                            | \$ (41)           | \$ 48,660                   | To correct depreciation expense                                       |
| 3. Buildings/Improve. (E) Facility Based Services                        | \$ 6,417                   | \$ (3,754)        |                             | To remove erroneous depreciation expense                              |
|                                                                          |                            | \$ 10,828         | \$ 13,491                   | To record depreciation for assets found in prior audit                |
| 5. Movable Equipment (D) Unasgn Children Programs                        | \$ 1,251                   | \$ (125)          | \$ 1,126                    | To correct depreciation expense                                       |
| 5. Movable Equipment (U) Transportation                                  | \$ 15,248                  | \$ 41,860         |                             | To record depreciation for assets found in prior audit                |
|                                                                          |                            | \$ (4,510)        |                             | To record gain on bus disposals                                       |
|                                                                          |                            | \$ (15,248)       | \$ 37,350                   | To remove depreciation for a fully depreciated assets                 |
| 5. Movable Equipment (X) Gen Expense All Prgm.                           | \$ -                       | \$ 4,439          | \$ 4,439                    | To record depreciation for assets                                     |
| <b>Worksheet 2</b>                                                       |                            |                   |                             |                                                                       |
| 1. Salaries (X) Gen Expense All Prgm.                                    | \$ 5,027                   | \$ (5,027)        | \$ -                        | To match to payroll report                                            |
| 2. Employee Benefits (X) Gen Expense All Prgm.                           | \$ 74,496                  | \$ (17,441)       | \$ 57,055                   | To match to payroll report                                            |
| 4. Other Expenses (O) Non-Federal Reimbursable                           | \$ -                       | \$ 5,086          |                             | To reclassify unallowable advertising, employee morale, etc. expenses |
|                                                                          |                            | \$ 9,807          |                             | To record adjustment expenses lacking support                         |
|                                                                          |                            | \$ 95             | \$ 14,988                   | To reclassify unallowable advertising expenses                        |



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

|                                                   | <u>Reported<br/>Amount</u> | <u>Correction</u>                        | <u>Corrected<br/>Amount</u> | <u>Explanation of Correction</u>                                                                                                          |
|---------------------------------------------------|----------------------------|------------------------------------------|-----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Worksheet 2 (Continued)</b>                    |                            |                                          |                             |                                                                                                                                           |
| 4. Other Expenses (X) Gen Expense All Prgm.       | \$ 96,443                  | \$ 21,655<br>\$ (16,261)<br>\$ (5,086)   |                             | To record CORSA payment<br>To reclassify contingent billing fees<br>To reclassify unallowable advertising, employee morale, etc. expenses |
|                                                   |                            | \$ (5,341)                               |                             | To reclassify community residential expenses                                                                                              |
|                                                   |                            | \$ (81)                                  |                             | To reclassify nursing expenses                                                                                                            |
|                                                   |                            | \$ (576)                                 |                             | To reclassify SSA expenses                                                                                                                |
|                                                   |                            | \$ (90)                                  |                             | To reclassify fee paid to COG                                                                                                             |
|                                                   |                            | \$ 2,494                                 |                             | To reclassify all program expenses                                                                                                        |
|                                                   |                            | \$ (209)                                 |                             | To reclassify capital asset acquisition                                                                                                   |
|                                                   |                            | \$ (1,051)                               |                             | To reclassify early intervention equipment expense                                                                                        |
|                                                   |                            | \$ 25                                    |                             | To reclassify administrative expense                                                                                                      |
| 10. Unallowable Fees (O) Non-Federal Reimbursable | \$ 50,374                  | \$ 12,251<br>\$ 27,911<br>\$ 16,261      | \$ 104,173                  | To reclassify all program expenses<br>To match to detailed expense report                                                                 |
|                                                   |                            | \$ 16,261                                | \$ 94,546                   | To reclassify contingent billing fees                                                                                                     |
| <b>Worksheet 2A</b>                               |                            |                                          |                             |                                                                                                                                           |
| 1. Salaries (D) Unasgn Children Program           | \$ 95,956                  | \$ (2,999)<br>\$ (51,529)                |                             | To match to payroll report<br>To reclassify Early Childhood Director salary                                                               |
|                                                   |                            | \$ (41,428)                              | \$ -                        | To reclassify Administrative Assistant salary                                                                                             |
| 1. Salaries (E) Facility Based Services           | \$ 59,134                  | \$ (58,726)                              |                             | To reclassify Adult Service Director salary                                                                                               |
|                                                   |                            | \$ (408)                                 | \$ -                        | To reclassify Administrative Assistant salary                                                                                             |
| 1. Salaries (N) Service & Support Admin           | \$ 108,129                 | \$ (59,078)<br>\$ (41,964)               |                             | To reclassify SSA Director salary<br>To reclassify Administrative Assistant salary                                                        |
| 2. Employee Benefits (D) Unasgn Children Program  | \$ 41,507                  | \$ (7,087)<br>\$ (1,259)<br>\$ (22,310)  | \$ -                        | To reclassify SSA Director salary<br>To match to benefits worksheet<br>To reclassify Early Childhood                                      |
| 2. Employee Benefits (E) Facility Based Services  | \$ 43,525                  | \$ (17,938)<br>\$ (25,428)               | \$ -                        | To reclassify Administrative Assistant salary<br>To reclassify Adult Service Director benefits                                            |
|                                                   |                            | \$ (18,097)                              | \$ -                        | To reclassify Administrative Assistant benefits                                                                                           |
| 2. Employee Benefits (N) Service & Support Admin  | \$ 46,773                  | \$ (25,581)<br>\$ (18,124)<br>\$ (3,068) |                             | To reclassify SSA Director benefits<br>To reclassify Administrative Assistant salary                                                      |
| 4. Other Expenses (E) Facility Based Services     | \$ 225                     | \$ (130)                                 | \$ -                        | To reclassify SSA Director benefits<br>To reclassify direct facility based expenses                                                       |
|                                                   |                            | \$ (95)                                  | \$ -                        | To reclassify unallowable advertising expenses                                                                                            |
| <b>Worksheet 3</b>                                |                            |                                          |                             |                                                                                                                                           |
| 4. Other Expenses (D) Unasgn Children Program     | \$ 20,616                  | \$ (7,313)<br>\$ (196)                   |                             | To reclassify general building expenses<br>To reclassify capital asset acquisition                                                        |
|                                                   |                            | \$ 3,637                                 | \$ 16,744                   | To reclassify children's building expense                                                                                                 |
| 4. Other Expenses (E) Facility Based Services     | \$ 8,741                   | \$ (4,898)                               | \$ 3,843                    | To reclassify general building expenses                                                                                                   |
| 4. Other Expenses (V) Admin                       | \$ 3,637                   | \$ (3,637)                               | \$ -                        | To reclassify children's building expense                                                                                                 |

**Appendix A (Page 4)**  
**Fayette County Board of Developmental Disabilities**  
**2011 Income and Expenditure Report Adjustments**

|                                                   | <u>Reported<br/>Amount</u> |    | <u>Correction</u> |    | <u>Corrected<br/>Amount</u> | <u>Explanation of Correction</u>                   |
|---------------------------------------------------|----------------------------|----|-------------------|----|-----------------------------|----------------------------------------------------|
| <b>Worksheet 3 (Continued)</b>                    |                            |    |                   |    |                             |                                                    |
| 4. Other Expenses (X) Gen Expense All Prgm.       | \$ 88,216                  | \$ | 6,725             |    |                             | To reclassify building expenses                    |
|                                                   |                            | \$ | 4,898             |    |                             | To reclassify general building expenses            |
|                                                   |                            | \$ | (21,884)          |    |                             | To reclassify direct facility based expenses       |
|                                                   |                            | \$ | 4,421             |    |                             | To reclassify building expenses                    |
|                                                   |                            | \$ | 7,313             | \$ | 89,689                      | To reclassify general building expenses            |
| <b>Worksheet 5</b>                                |                            |    |                   |    |                             |                                                    |
| 1. Salaries (A) Early Intervention                | \$ 85,231                  | \$ | 11,060            | \$ | 96,291                      | To reclassify Help Me Grow SSA salary              |
| 1. Salaries (D) Unasgn Children Program           | \$ 53,852                  | \$ | 41,428            |    |                             | To reclassify Administrative Assistant salary      |
|                                                   |                            | \$ | 51,529            | \$ | 146,809                     | To reclassify Early Childhood Director salary      |
| 2. Employee Benefits (A) Early Intervention       | \$ 36,868                  | \$ | 4,789             | \$ | 41,657                      | To reclassify Help Me Grow SSA benefits            |
| 2. Employee Benefits (D) Unasgn Children Program  | \$ 23,294                  | \$ | 17,938            |    |                             | To reclassify Administrative                       |
|                                                   |                            | \$ | 22,310            | \$ | 63,542                      | To reclassify Early Childhood                      |
| 3. Service Contracts (O) Non-Federal Reimbursable | \$ 7,799                   | \$ | (7,799)           | \$ | -                           | To reclassify fees paid to COG                     |
| 4. Other Expenses (A) Early Intervention          | \$ 4,354                   | \$ | (1,430)           |    |                             | To reclassify speech therapy expense               |
|                                                   |                            | \$ | (621)             |    |                             | To reclassify physical therapy expenses            |
|                                                   |                            | \$ | (666)             |    |                             | To reclassify occupational therapy expenses        |
|                                                   |                            | \$ | (538)             |    |                             | To reclassify speech therapy expense               |
|                                                   |                            | \$ | 1,051             | \$ | 2,150                       | To reclassify early intervention equipment expense |
| 4. Other Expenses (B) Pre-School                  | \$ 5,379                   | \$ | (150)             | \$ | 5,229                       | To reclassify pre-school gas cards                 |
| 4. Other Expenses (D) Unasgn Children Program     | \$ 20,293                  | \$ | (767)             |    |                             | To reclassify direct facility based expenses       |
|                                                   |                            | \$ | (4,148)           |    |                             | To reclassify capital asset acquisitions           |
|                                                   |                            | \$ | (4,421)           |    |                             | To reclassify building expenses                    |
|                                                   |                            | \$ | (96)              |    |                             | To reclassify fee paid to COG                      |
|                                                   |                            | \$ | (357)             |    |                             | To reclassify capital lease payment                |
|                                                   |                            | \$ | (2,494)           | \$ | 8,010                       | To reclassify all program expenses                 |
| 4. Other Expenses (L) Community Residential       | \$ 500                     | \$ | 5,341             |    |                             | To reclassify community residential expenses       |
|                                                   |                            | \$ | (500)             | \$ | 5,341                       | To reclassify fee paid to COG                      |
| 4. Other Expenses (M) Family Support Services     | \$ 21,555                  | \$ | (10,349)          | \$ | 11,206                      | To reclassify unsupported expense                  |
| 4. Other Expenses (O) Non-Federal Reimbursable    | \$ 33,169                  | \$ | (33,169)          |    |                             | To reclassify fees paid to COG                     |
|                                                   |                            | \$ | 10,349            | \$ | 10,349                      | To reclassify unsupported expense                  |
| 5. COG Expenses (L) Community Residential         | \$ -                       | \$ | 20,464            | \$ | 20,464                      | To match final COG workbook                        |
| 5. COG Expenses (O) Non-Federal Reimbursable      | \$ -                       | \$ | 25,414            | \$ | 25,414                      | To match final COG workbook                        |
| <b>Worksheet 6</b>                                |                            |    |                   |    |                             |                                                    |
| 5. COG Expenses (O) Non-Federal Reimbursable      | \$ -                       | \$ | 3,175             | \$ | 3,175                       | To match final COG workbook                        |
| <b>Worksheet 7-B</b>                              |                            |    |                   |    |                             |                                                    |
| 4. Other Expenses (E) Facility Based Services     | \$ -                       | \$ | 218               | \$ | 218                         | To reclassify nursing expenses                     |
| 4. Other Expenses (X) Gen Expense All Prgm.       | \$ 667                     | \$ | (667)             |    |                             | To reclassify fee paid to COG                      |
|                                                   |                            | \$ | 81                | \$ | 81                          | To reclassify nursing expenses                     |
| <b>Worksheet 7-C</b>                              |                            |    |                   |    |                             |                                                    |
| 3. Service Contracts (A) Early Intervention       | \$ 12,837                  | \$ | 1,430             |    |                             | To reclassify speech therapy expenses              |
|                                                   |                            | \$ | 538               |    |                             | To reclassify speech therapy expenses              |
|                                                   |                            | \$ | 5,428             | \$ | 20,233                      | To reclassify early intervention speech expenses   |

**Appendix A (Page 5)**  
**Fayette County Board of Developmental Disabilities**  
**2011 Income and Expenditure Report Adjustments**

|                                                  | <u>Reported<br/>Amount</u> |    | <u>Correction</u> |    | <u>Corrected<br/>Amount</u> | <u>Explanation of Correction</u>                 |
|--------------------------------------------------|----------------------------|----|-------------------|----|-----------------------------|--------------------------------------------------|
| <b>Worksheet 7-C (Continued)</b>                 |                            |    |                   |    |                             |                                                  |
| 3. Service Contracts (D) Unasgn Children Program | \$ 18,880                  | \$ | (5,428)           |    |                             | To reclassify early intervention speech expenses |
|                                                  |                            |    | \$ (7,251)        |    |                             | To reclassify physical therapy expenses          |
|                                                  |                            |    | \$ (6,201)        | \$ | -                           | To reclassify occupational therapy expenses      |
| <b>Worksheet 7-D</b>                             |                            |    |                   |    |                             |                                                  |
| 4. Other Expenses (E) Facility Based Services    | \$ -                       | \$ | 6,955             | \$ | 6,955                       | To reclassify psychology expenses                |
| <b>Worksheet 7-E</b>                             |                            |    |                   |    |                             |                                                  |
| 3. Service Contracts (A) Early Intervention      | \$ -                       | \$ | 6,201             |    |                             | To reclassify occupational therapy expense       |
|                                                  |                            |    | \$ 666            | \$ | 6,867                       | To reclassify occupational therapy expense       |
| 13 Individual Served (A) Early intervention      | -                          |    | 1                 |    | 1                           | To report individual served                      |
| <b>Worksheet 7-F</b>                             |                            |    |                   |    |                             |                                                  |
| 3. Service Contracts (A) Early Intervention      | \$ -                       | \$ | 7,251             |    |                             | To reclassify physical therapy expense           |
|                                                  |                            |    | \$ 621            | \$ | 7,872                       | To reclassify physical therapy expense           |
| 13 Individual Served (A) Early intervention      | -                          |    | 1                 |    | 1                           | To report individual served                      |
| <b>Worksheet 8</b>                               |                            |    |                   |    |                             |                                                  |
| 4. Other Expenses (B) Pre-School                 | \$ -                       | \$ | 150               | \$ | 150                         | To reclassify pre-school gas cards               |
| 4. Other Expenses (E) Facility Based Services    | \$ 4,709                   | \$ | (375)             |    |                             | To reclassify enclave transportation expenses    |
|                                                  |                            |    | \$ (118)          | \$ | 4,216                       | To reclassify adult day field trip expenses      |
| 4. Other Expenses (F) Enclave                    | \$ -                       | \$ | 5,039             |    |                             | To reclassify enclave transportation expenses    |
|                                                  |                            |    | \$ 375            |    |                             | To reclassify enclave transportation expenses    |
|                                                  |                            |    | \$ 3,482          | \$ | 8,896                       | To reclassify enclave transportation expenses    |
| 4. Other Expenses (X) Gen Expense All Prgm.      | \$ 103,406                 | \$ | (57,298)          |    |                             | To reclassify capital lease payments             |
|                                                  |                            |    | \$ (1,100)        |    |                             | To reclassify adult day field trip expenses      |
|                                                  |                            |    | \$ (3,482)        | \$ | 41,526                      | To reclassify enclave transportation expenses    |
| <b>Worksheet 9</b>                               |                            |    |                   |    |                             |                                                  |
| 1. Salaries (N) Service & Support Admin. Costs   | \$ 54,388                  | \$ | 1,520             |    |                             | To match to payroll report                       |
|                                                  |                            |    | \$ (11,060)       |    |                             | To reclassify Help Me Grow SSA salary            |
|                                                  |                            |    | \$ 41,964         |    |                             | To reclassify Administrative Assistant salary    |
|                                                  |                            |    | \$ 7,087          |    |                             | To reclassify SSA Director salary                |
|                                                  |                            |    | \$ 59,078         | \$ | 152,977                     | To reclassify SSA Director salary                |

**Appendix A (Page 6)**  
**Fayette County Board of Developmental Disabilities**  
**2011 Income and Expenditure Report Adjustments**

|                                                         | <u>Reported<br/>Amount</u> | <u>Correction</u> | <u>Corrected<br/>Amount</u> | <u>Explanation of Correction</u>                                  |
|---------------------------------------------------------|----------------------------|-------------------|-----------------------------|-------------------------------------------------------------------|
| <b>Worksheet 9 (Continued)</b>                          |                            |                   |                             |                                                                   |
| 2. Employee Benefits (N) Service & Support Admin. Costs | \$ 75,951                  | \$ 730            |                             | To match to benefits worksheet                                    |
|                                                         |                            | \$ (4,789)        |                             | To reclassify Help Me Grow SSA benefits                           |
|                                                         |                            | \$ 18,124         |                             | To reclassify Administrative Assistant benefits                   |
|                                                         |                            | \$ 3,068          |                             | To reclassify SSA Director benefits                               |
| 4. Other Expenses (N) Service & Support Admin. Costs    | \$ 163                     | \$ 8,032          | \$ 118,665                  | To reclassify SSA Director benefits<br>To reclassify SSA expenses |
|                                                         |                            | \$ (25)           |                             | To reclassify administrative expense                              |
|                                                         |                            | \$ 576            | \$ 8,746                    | To reclassify SSA expenses                                        |
| 5. COG Expenses (N) Service & Support Admin. Costs      | \$ -                       | \$ 324            | \$ 324                      | To match final COG workbook                                       |
| <b>Worksheet 10</b>                                     |                            |                   |                             |                                                                   |
| 1. Salaries (E) Facility Based Services                 | \$ 328,510                 | \$ 408            | \$ 328,918                  | To reclassify Administrative Assistant salary                     |
| 1. Salaries (F) Enclave                                 | \$ -                       | \$ 5,531          |                             | To reclassify Community Services Specialist salary                |
|                                                         |                            | \$ 17,476         |                             | To reclassify Community Services Specialist salary                |
|                                                         |                            | \$ 38,371         | \$ 61,378                   | To reclassify Community Services Specialist salary                |
| 1. Salaries (G) Community Employment                    | \$ 61,378                  | \$ (5,531)        |                             | To reclassify Community Services Specialist salary                |
|                                                         |                            | \$ (17,476)       |                             | To reclassify Community Services Specialist salary                |
|                                                         |                            | \$ (38,371)       | \$ -                        | To reclassify Community Services Specialist salary                |
| 1. Salaries (H) Unasgn Adult Program                    | \$ -                       | \$ 58,726         | \$ 58,726                   | To reclassify Adult Service Director salary                       |
| 2. Employee Benefits (E) Facility Based Services        | \$ 142,102                 | \$ 134            |                             | To match to benefits worksheet                                    |
|                                                         |                            | \$ 18,097         | \$ 160,333                  | To reclassify Administrative Assistant benefits                   |
| 2. Employee Benefits (F) Enclave                        | \$ -                       | \$ 2,395          |                             | To reclassify Community Services Specialist benefits              |
|                                                         |                            | \$ 7,540          |                             | To reclassify Community Services Specialist benefits              |
|                                                         |                            | \$ 16,615         | \$ 26,550                   | To reclassify Community Services Specialist benefits              |
| 2. Employee Benefits (G) Community Employment           | \$ 26,550                  | \$ (2,395)        |                             | To reclassify Community Services Specialist benefits              |
|                                                         |                            | \$ (7,540)        |                             | To reclassify Community Services Specialist benefits              |
|                                                         |                            | \$ (16,615)       | \$ -                        | To reclassify Community Services Specialist benefits              |
| 2. Employee Benefits (H) Unasgn Adult Program           | \$ -                       | \$ 25,428         | \$ 25,428                   | To reclassify Adult Service Director benefits                     |
| 3. Service Contracts (E) Facility Based Services        | \$ 256                     | \$ (256)          | \$ -                        | To reclassify fee paid to COG                                     |

Appendix A (Page 7)  
 Fayette County Board of Developmental Disabilities  
 2011 Income and Expenditure Report Adjustments

|                                                               | <u>Reported<br/>Amount</u> | <u>Correction</u> | <u>Corrected<br/>Amount</u> | <u>Explanation of Correction</u>                         |
|---------------------------------------------------------------|----------------------------|-------------------|-----------------------------|----------------------------------------------------------|
| <b>Worksheet 10 (Continued)</b>                               |                            |                   |                             |                                                          |
| 4. Other Expenses (E) Facility Based Services                 | \$ 81,190                  | \$ (15,287)       |                             | To reclassify unallowable donations and meeting expenses |
|                                                               |                            | \$ (6,725)        |                             | To reclassify building expenses                          |
|                                                               |                            | \$ (218)          |                             | To reclassify nursing expenses                           |
|                                                               |                            | \$ (6,955)        |                             | To reclassify psychology expenses                        |
|                                                               |                            | \$ (8,032)        |                             | To reclassify SSA expenses                               |
|                                                               |                            | \$ (240)          |                             | To reclassify fee paid to COG                            |
|                                                               |                            | \$ (3,216)        |                             | To reclassify capital lease payments                     |
|                                                               |                            | \$ (4,000)        |                             | To remove benefit expense already reported               |
|                                                               |                            | \$ 130            |                             | To reclassify direct facility based expenses             |
|                                                               |                            | \$ 21,884         |                             | To reclassify direct facility based expenses             |
|                                                               |                            | \$ 767            |                             | To reclassify direct facility based expenses             |
|                                                               |                            | \$ (5,039)        |                             | To reclassify enclave transportation expenses            |
|                                                               |                            | \$ (497)          |                             | To reclassify unallowable meeting expenses               |
|                                                               |                            | \$ 118            |                             | To reclassify adult day field trip expenses              |
|                                                               |                            | \$ 1,100          |                             | To reclassify adult day field trip expenses              |
| 4. Other Expenses (O) Non-Federal Reimbursable                | \$ -                       | \$ (12,251)       | \$ 42,729                   | To reclassify all program expenses                       |
|                                                               |                            | \$ 15,287         |                             | To reclassify unallowable donations and meeting expenses |
|                                                               |                            | \$ 497            | \$ 15,784                   | To reclassify unallowable meeting expenses               |
| 5. COG Expenses (E) Facility Based Services                   | \$ -                       | \$ 538            | \$ 538                      | To match final COG workbook                              |
| <b>Reconciliation to County Auditor Worksheet Expense:</b>    |                            |                   |                             |                                                          |
| Plus: Real Estate Fees                                        | \$ (24,830)                | \$ (27,907)       | \$ (52,737)                 | To reconcile off auditor and treasurer fees              |
| Plus: Leases And Rentals                                      | \$ 7,890                   | \$ 3,216          |                             | To reclassify capital lease payments                     |
|                                                               |                            | \$ 57,298         |                             | To reclassify capital lease payments                     |
|                                                               |                            | \$ (7,890)        |                             | To remove payroll expenses already reported              |
|                                                               |                            | \$ 357            | \$ 60,871                   | To reclassify capital lease payments                     |
| Plus: Purchases Greater Than \$5,000                          | \$ -                       | \$ 4,148          |                             | To reclassify capital asset acquisitions                 |
|                                                               |                            | \$ 196            |                             | To reclassify capital asset acquisition                  |
|                                                               |                            | \$ 209            | \$ 4,553                    | To reclassify capital asset acquisition                  |
| Plus: Fees Paid To COG, Or Payments And Transfers made To COG | \$ -                       | \$ 256            |                             | To reclassify fee paid to COG                            |
|                                                               |                            | \$ 90             |                             | To reclassify fee paid to COG                            |
|                                                               |                            | \$ 7,799          |                             | To reclassify fees paid to COG                           |
|                                                               |                            | \$ 96             |                             | To reclassify fee paid to COG                            |
|                                                               |                            | \$ 500            |                             | To reclassify fee paid to COG                            |
|                                                               |                            | \$ 33,169         |                             | To reclassify fees paid to COG                           |
|                                                               |                            | \$ 668            |                             | To reclassify fee paid to COG                            |
|                                                               |                            | \$ 240            | \$ 42,818                   | To reclassify fee paid to COG                            |
| Plus: Other                                                   | \$ -                       | \$ 1,915          | \$ 1,915                    | To record provider reimbursement                         |

Appendix A (Page 8)  
 Fayette County Board of Developmental Disabilities  
 2011 Income and Expenditure Report Adjustments

|                                                               | <u>Reported<br/>Amount</u> | <u>Correction</u> | <u>Corrected<br/>Amount</u> | <u>Explanation of Correction</u>            |
|---------------------------------------------------------------|----------------------------|-------------------|-----------------------------|---------------------------------------------|
| <b>Reconciliation to County Auditor Worksheet (Continued)</b> |                            |                   |                             |                                             |
| Less: Capital Costs                                           | \$ (79,357)                | \$ 3,754          |                             | To reconcile off depreciation expense       |
|                                                               |                            | \$ (4,973)        |                             | To reconcile off depreciation expense       |
|                                                               |                            | \$ (10,828)       |                             | To reconcile off depreciation expense       |
|                                                               |                            | \$ (2,399)        |                             | To reconcile off depreciation expense       |
|                                                               |                            | \$ (41,860)       |                             | To reconcile off depreciation expense       |
|                                                               |                            | \$ (4,439)        |                             | To reconcile off depreciation expense       |
|                                                               |                            | \$ 3,341          |                             | To reconcile off depreciation expense       |
|                                                               |                            | \$ 41             |                             | To reconcile off depreciation expense       |
|                                                               |                            | \$ 3,699          |                             | To reconcile off depreciation expense       |
|                                                               |                            | \$ 15,248         |                             | To reconcile off depreciation expense       |
|                                                               |                            | \$ 4,510          |                             | To reconcile off depreciation expense       |
|                                                               |                            | \$ 125            | \$ (113,138)                | To reconcile off depreciation expense       |
| Less: Auditor Posting Error                                   | \$ 5,609                   | \$ (5,609)        | \$ -                        | To match to detailed expense report         |
| <b>Revenue:</b>                                               |                            |                   |                             |                                             |
| Less: Auditor's Fees                                          | \$ (24,830)                | \$ (27,907)       | \$ (52,737)                 | To reconcile off auditor and treasurer fees |
| Plus: Other Revenue                                           | \$ -                       | \$ 54,069         | \$ 54,069                   | To record misc revenue                      |
| Total from 12/31 County Auditor's Report                      | \$ 3,245,836               | \$ 54,070         | \$ 3,299,906                | To correct county auditor total             |
| <b>Medicaid Administration Worksheet</b>                      |                            |                   |                             |                                             |
| 6- Ancillary Costs (A) Reimbursement Requested                | \$ -                       | \$ 9,174          | \$ 9,174                    | To record ancillary costs                   |
| 10. Through Calendar Year                                     |                            |                   |                             |                                             |

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

|                                                              | <u>Reported<br/>Amount</u> | <u>Correction</u> | <u>Corrected<br/>Amount</u> | <u>Explanation of Correction</u>                 |
|--------------------------------------------------------------|----------------------------|-------------------|-----------------------------|--------------------------------------------------|
| <b>Schedule A</b>                                            |                            |                   |                             |                                                  |
| 19. Room and Board/Cost to Live (L) Community Residential    | \$ -                       | \$ 1,191          | \$ 1,191                    | To match final COG workbook                      |
| <b>Schedule B-1, Section A</b>                               |                            |                   |                             |                                                  |
| 1. Building Services (C) Child                               | 478                        | 93                | 571                         | To match to square footage summary               |
| 4. Nursing Services (B) Adult                                | 225                        | (22)              | 203                         | To match to square footage summary               |
| 4. Nursing Services (C) Child                                | -                          | 23                | 23                          | To match to square footage summary               |
| 5. Speech/Audiology (C) Child                                | 225                        | (121)             | 104                         | To match to square footage summary               |
| 7. Occupational Therapy (C) Child                            | -                          | 104               | 104                         | To match to square footage summary               |
| 8. Physical Therapy (C) Child                                | -                          | 107               | 107                         | To match to square footage summary               |
| 11. Early Intervention (C) Child                             | 998                        | 70                | 1,068                       | To reclassify early intervention square footage  |
| 14. Facility Based Services (B) Adult                        | 9,180                      | (154)             |                             | To reclassify enclave square footage             |
|                                                              |                            | 337               | 9,363                       | To reclassify facility based square footage      |
| 15. Supported Emp. -Enclave (B) Adult                        | -                          | 49                |                             | To reclassify enclave square footage             |
|                                                              |                            | 154               |                             | To reclassify enclave square footage             |
|                                                              |                            | 297               | 500                         | To reclassify enclave square footage             |
| 17. Medicaid Administration (A) MAC                          | -                          | 15                | 15                          | To reclassify MAC square footage                 |
| 22. Program Supervision (B) Adult                            | 634                        | (337)             |                             | To reclassify facility based square footage      |
|                                                              |                            | (297)             | -                           | To reclassify enclave square footage             |
| 22. Program Supervision (C) Child                            | 75                         | (5)               |                             | To match to square footage summary               |
|                                                              |                            | (70)              | -                           | To reclassify early intervention square footage  |
| 23. Administration (D) General                               | 1,744                      | (49)              |                             | To reclassify enclave square footage             |
|                                                              |                            | (15)              | 1,680                       | To reclassify MAC square footage                 |
| 25. Non-Reimbursable (C) Child                               | -                          | 4,576             | 4,576                       | To match to square footage summary               |
| <b>Schedule B-1, Section B</b>                               |                            |                   |                             |                                                  |
| 6. A (A) Facility Based Services                             | 57                         | 5                 | 62                          | To record Goodwill individuals served            |
| 6. A (B) Supported Emp. - Enclave                            | 39                         | 3                 | 42                          | To match individuals served to attendance report |
| 8. B (A) Facility Based Services                             | 15                         | 1                 | 16                          | To record Goodwill individuals served            |
| 10. A (A) Facility Based Services                            | 7,469                      | 368               |                             | To record Goodwill days of attendance            |
|                                                              |                            | 2                 | 7,839                       | To correct days of attendance                    |
| 10. A (B) Supported Emp. - Enclave                           | 2,251                      | 731               |                             | To match days of attendance to attendance report |
|                                                              |                            | (3)               | 2,979                       | To correct days of attendance                    |
| 12. B (A) Facility Based Services                            | 2,599                      | 52                |                             | To record Goodwill days of attendance            |
|                                                              |                            | 3                 | 2,654                       | To correct days of attendance                    |
| <b>Schedule B-3</b>                                          |                            |                   |                             |                                                  |
| 5. Facility Based Services (G) One Way Trips- Fourth Quarter | -                          | 278               |                             | To record Goodwill trips                         |
|                                                              |                            | 7,290             | 7,568                       | To match trips to transportation report          |

**Appendix B (Page 2)**  
**Fayette 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>                        |
|--------------------------------------------------------------------------|------------------------|-------------------|-------------------------|---------------------------------------------------------|
| <b>Schedule B-3 (Continued)</b>                                          |                        |                   |                         |                                                         |
| 6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter             | 1,248                  | 3,319             | 4,567                   | To correctly report enclave trips                       |
| 6. Supported Emp. -Enclave (H) Cost of Bus, Tokens, Cabs- Fourth Quarter | \$ -                   | \$ 3,726          |                         | To record per mile expenses                             |
|                                                                          |                        | \$ 334            |                         | To record per mile expenses                             |
|                                                                          |                        | \$ 335            | \$ 4,395                | To record per mile expenses                             |
| <b>Schedule B-4</b>                                                      |                        |                   |                         |                                                         |
| 2. Other SSA Allowable Units (D) 4th Quarter                             | 70                     | (7)               | 63                      | To reclassify unallowable units                         |
| 5. SSA Unallowable Units (D) 4th Quarter                                 | 112                    | (66)              |                         | To match units to SSA report                            |
|                                                                          |                        | 7                 |                         | To reclassify unallowable units                         |
|                                                                          |                        | (7)               | 46                      | To remove general time units                            |
| <b>Schedule C</b>                                                        |                        |                   |                         |                                                         |
| <b>II. Department of MR/DD</b>                                           |                        |                   |                         |                                                         |
| (E) Waiver Administration- COG Revenue                                   | \$ -                   | \$ 2,402          | \$ 2,402                | To match final COG workbook                             |
| <b>Worksheet 1</b>                                                       |                        |                   |                         |                                                         |
| 2. Land Improvements (D) Unasgn Children Programs                        | \$ 737                 | \$ 6,772          | \$ 7,509                | To record depreciation for assets found in prior audit  |
| 3. Buildings/Improve (D) Unasgn Children Programs                        | \$ 2,602               | \$ 43,688         |                         | To record depreciation for assets found in prior audit  |
|                                                                          |                        | \$ 1,206          | \$ 47,496               | To reclassify children's program depreciation           |
| 3. Buildings/Improve (E) Facility Based Services                         | \$ -                   | \$ 2,663          |                         | To record depreciation for assets found in prior audit  |
|                                                                          |                        | \$ 1,184          |                         | To reclassify facility based program depreciation       |
|                                                                          |                        | \$ 7,041          | \$ 10,888               | To reclassify facility based program depreciation       |
| 3. Buildings/Improve (X) Gen Expense All Prgm.                           | \$ 8,247               | \$ (1,206)        |                         | To reclassify children's program depreciation           |
|                                                                          |                        | \$ (7,041)        |                         | To reclassify facility based program depreciation       |
| 5. Movable Equipment (D) Unasgn Children Programs                        | \$ -                   | \$ 1,126          | \$ 1,126                | To record depreciation for assets found in prior audit  |
| 5. Movable Equipment (X) Gen Expense All Prgm.                           | \$ 1,184               | \$ 4,439          |                         | To record depreciation for assets found in prior audit  |
|                                                                          |                        | \$ (1,184)        | \$ 4,439                | To reclassify facility based program depreciation       |
| 8. COG Expenses (G) Community Employment                                 | \$ -                   | \$ 5              | \$ 5                    | To match final COG workbook                             |
| 8. COG Expenses (L) Community Residential                                | \$ -                   | \$ 15             | \$ 15                   | To match final COG workbook                             |
| 8. COG Expenses (N) Service & Support Admin                              | \$ -                   | \$ 2              | \$ 2                    | To match final COG workbook                             |
| 8. COG Expenses (O) Non-Federal Reimbursable                             | \$ -                   | \$ 5              | \$ 5                    | To match final COG workbook                             |
| <b>Worksheet 2</b>                                                       |                        |                   |                         |                                                         |
| 2. Employee Benefits (X) Gen Expense All Prgm.                           | \$ 48,192              | \$ 23,851         |                         | To match to benefits worksheet                          |
|                                                                          |                        | \$ (22,381)       | \$ 49,662               | To match to payroll report                              |
| 3. Service Contracts (X) Gen Expense All Prgm.                           | \$ -                   | \$ 1,408          | \$ 1,408                | To reclassify IT expense                                |
| 4. Other Expenses (O) Non-Federal Reimbursable                           | \$ -                   | \$ 24             |                         | To record unallowable meeting expense                   |
|                                                                          |                        | \$ 1,166          | \$ 1,190                | To record expense for which no service was provided     |
| 4. Other Expenses (X) Gen Expense All Prgm.                              | \$ 44,945              | \$ 4,651          |                         | To reclassify all program expenses                      |
|                                                                          |                        | \$ 45,372         |                         | To reclassify all program expenses                      |
|                                                                          |                        | \$ 2,194          |                         | To reclassify all program expenses                      |
|                                                                          |                        | \$ 1,350          |                         | To reclassify administrative expense                    |
|                                                                          |                        | \$ 2,265          |                         | To reclassify all program expenses                      |
|                                                                          |                        | \$ 5,174          |                         | To reclassify administrative expense                    |
|                                                                          |                        | \$ (4,064)        |                         | To reclassify capital asset acquisition                 |
|                                                                          |                        | \$ (32,936)       | \$ 68,951               | To remove workers compensation expense already reported |



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

|                                                   | <u>Reported<br/>Amount</u> | <u>Correction</u> | <u>Corrected<br/>Amount</u> | <u>Explanation of Correction</u>                         |
|---------------------------------------------------|----------------------------|-------------------|-----------------------------|----------------------------------------------------------|
| <b>Worksheet 2 (Continued)</b>                    |                            |                   |                             |                                                          |
| 5. COG Expense (G) Community Employment           | \$ -                       | \$ 168            | \$ 168                      | To match final COG workbook                              |
| 5. COG Expenses (L) Community Residential         | \$ -                       | \$ 539            | \$ 539                      | To match final COG workbook                              |
| 5. COG Expense (N) Service & Support Admin        | \$ -                       | \$ 78             | \$ 78                       | To match final COG workbook                              |
| 5. COG Expense (O) Non-Federal Reimbursable       | \$ -                       | \$ 11,778         | \$ 11,778                   | To match final COG workbook                              |
| 10. Unallowable Fees (O) Non-Federal Reimbursable | \$ 18,802                  | \$ 56,594         |                             | To match auditor and treasurer fees to settlement sheets |
|                                                   |                            | \$ 3,014          |                             | To reclassify contingent billing fees                    |
|                                                   |                            | \$ 1,217          |                             | To reclassify contingent billing fees                    |
|                                                   |                            | \$ 4,251          |                             | To reclassify contingent billing fees                    |
|                                                   |                            | \$ 1,478          | \$ 85,356                   | To reclassify contingent billing fees                    |
| <b>Worksheet 2A</b>                               |                            |                   |                             |                                                          |
| 1. Salaries (D) Unasgn Children Program           | \$ 97,016                  | \$ (40,997)       |                             | To reclassify Administrative Assistant salary            |
|                                                   |                            | \$ (56,019)       | \$ -                        | To reclassify Early Childhood Director salary            |
| 1. Salaries (H) Unasgn Adult Program              | \$ 103,560                 | \$ (63,258)       |                             | To reclassify Adult Service Director salary              |
|                                                   |                            | \$ (40,302)       | \$ -                        | To reclassify Administrative Assistant salary            |
| 2. Employee Benefits (D) Unasgn Children Program  | \$ 57,567                  | \$ (8,406)        |                             | To match to benefits worksheet                           |
|                                                   |                            | \$ (28,376)       |                             | To reclassify Early Childhood Director benefits          |
|                                                   |                            | \$ (20,785)       | \$ -                        | To reclassify Administrative Assistant salary            |
| 2. Employee Benefits (H) Unasgn Adult Program     | \$ 16,216                  | \$ 36,261         |                             | To match to benefits worksheet                           |
|                                                   |                            | \$ (20,405)       |                             | To reclassify Administrative Assistant benefits          |
|                                                   |                            | \$ (32,072)       | \$ -                        | To reclassify Adult Service Director benefits            |
| <b>Worksheet 3</b>                                |                            |                   |                             |                                                          |
| 1. Salaries (X) Gen Expense All Prgm.             | \$ 40,983                  | \$ (20,492)       | \$ 20,491                   | To reclassify Operations Manager salary                  |
| 2. Employee Benefits (X) Gen Expense All Prgm.    | \$ -                       | \$ 20,767         |                             | To match to benefits worksheet                           |
|                                                   |                            | \$ (10,389)       | \$ 10,378                   | To reclassify Operations Manager benefits                |
| 3. Service Contracts (G) Community Employment     | \$ 797                     | \$ (715)          | \$ 82                       | To reclassify capital lease payments                     |
| 3. Service Contracts (X) Gen Expense All Prgm.    | \$ 1,408                   | \$ (1,408)        | \$ -                        | To reclassify IT expense                                 |
| 4. Other Expenses (D) Unasgn Children Program     | \$ 43,535                  | \$ (6,428)        |                             | To reclassify direct facility based expenses             |
|                                                   |                            | \$ (8,490)        |                             | To reclassify capital asset acquisitions                 |
|                                                   |                            | \$ (13,797)       | \$ 14,820                   | To reclassify general building expenses                  |
| 4. Other Expenses (H) Unasgn Adult Program        | \$ 10,804                  | \$ (9,536)        | \$ 1,268                    | To reclassify general building expenses                  |
| 4. Other Expenses (O) Non-Federal Reimbursable    | \$ -                       | \$ 655            | \$ 655                      | To reclassify unallowable advertising expenses           |

**Appendix B (Page 4)**  
**Fayette County Board of Developmental Disabilities**  
**2012 Income and Expenditure Report Adjustments**

|                                                  | <u>Reported<br/>Amount</u> | <u>Correction</u> | <u>Corrected<br/>Amount</u> | <u>Explanation of Correction</u>                |
|--------------------------------------------------|----------------------------|-------------------|-----------------------------|-------------------------------------------------|
| <b>Worksheet 3 (Continued)</b>                   |                            |                   |                             |                                                 |
| 4. Other Expenses (X) Gen Expense All Prgm.      | \$ 183,031                 | \$ (1,038)        |                             | To match detailed expense report                |
|                                                  |                            | \$ 13,797         |                             | To reclassify general building expenses         |
|                                                  |                            | \$ 9,536          |                             | To reclassify general building expenses         |
|                                                  |                            | \$ (40,590)       |                             | To reclassify direct facility based expenses    |
|                                                  |                            | \$ (45,372)       |                             | To reclassify all program expenses              |
|                                                  |                            | \$ (655)          |                             | To reclassify unallowable advertising expenses  |
|                                                  |                            | \$ (1,846)        |                             | To reclassify ECFC copier expenses              |
|                                                  |                            | \$ (3,211)        |                             | To reclassify capital lease payments            |
|                                                  |                            | \$ (4,537)        |                             | To reclassify capital asset acquisition         |
|                                                  |                            | \$ 3,658          |                             | To reclassify building expenses                 |
|                                                  |                            | \$ (5,174)        |                             | To reclassify administrative expense            |
| 5. COG Expenses (D) Unasgn Children Program      | \$ 43,295                  | \$ (43,295)       | \$ 117,097                  | To reclassify building expenses                 |
|                                                  |                            |                   | \$ -                        | To match final COG workbook                     |
| <b>Worksheet 5</b>                               |                            |                   |                             |                                                 |
| 1. Salaries (D) Unasgn Children Program          | \$ 52,557                  | \$ 40,997         |                             | To reclassify Administrative Assistant salary   |
|                                                  |                            | \$ 56,019         | \$ 149,573                  | To reclassify Early Childhood Director salary   |
| 2. Employee Benefits (A) Early Intervention      | \$ 18,262                  | \$ 24,976         | \$ 43,238                   | To match to benefits worksheet                  |
| 2. Employee Benefits (B) Pre-School              | \$ 113,061                 | \$ (12,598)       | \$ 100,463                  | To match to benefits worksheet                  |
| 2. Employee Benefits (D) Unasgn Children Program | \$ 8,047                   | \$ 18,585         |                             | To match to benefits worksheet                  |
|                                                  |                            | \$ 28,376         |                             | To reclassify Early Childhood Director benefits |
|                                                  |                            | \$ 20,785         | \$ 75,793                   | To reclassify Administrative Assistant benefits |
| 3. Service Contracts (L) Community Residential   | \$ 10,289                  | \$ (10,289)       | \$ -                        | To match detailed expense report                |
| 4. Other Expenses (A) Early Intervention         | \$ 2,449                   | \$ (1,331)        |                             | To match detailed expense report                |
|                                                  |                            | \$ (359)          | \$ 759                      | To reclassify speech therapy expense            |
| 4. Other Expenses (B) Pre-School                 | \$ 16,296                  | \$ (11,166)       |                             | To reclassify capital asset acquisition         |
|                                                  |                            | \$ (908)          | \$ 4,222                    | To reclassify capital asset acquisition         |
| 4. Other Expenses (D) Unasgn Children Program    | \$ 14,777                  | \$ 1,846          |                             | To reclassify ECFC copier expenses              |
|                                                  |                            | \$ (3,658)        |                             | To reclassify building expenses                 |
|                                                  |                            | \$ (2,194)        | \$ 10,771                   | To reclassify all program expenses              |
| 4. Other Expenses (L) Community Residential      | \$ 556                     | \$ 1,751          |                             | To reclassify community residential expenses    |
|                                                  |                            | \$ 48,840         | \$ 51,147                   | To reclassify community residential expenses    |
| 4. Other Expenses (M) Family Support Services    | \$ 20,378                  | \$ (1,751)        |                             | To reclassify community residential expenses    |
|                                                  |                            | \$ 331            | \$ 18,958                   | To reclassify family support expense            |
| 5. COG Expenses (L) Community Residential        | \$ 7,718                   | \$ (1,191)        | \$ 6,527                    | To match final COG workbook                     |
| 5. COG Expenses (O) Non-Federal Reimbursable     | \$ 11,131                  | \$ (8,832)        | \$ 2,299                    | To match final COG workbook                     |
| <b>Worksheet 6</b>                               |                            |                   |                             |                                                 |
| 3. Service Contracts (I) Medicaid Admin          | \$ 14,565                  | \$ (3,014)        |                             | To reclassify contingent billing fees           |
|                                                  |                            | \$ (5,950)        |                             | To reclassify QA review expenses                |
|                                                  |                            | \$ (4,251)        |                             | To reclassify contingent billing fees           |
|                                                  |                            | \$ (1,350)        | \$ -                        | To reclassify administrative expense            |

**Appendix B (Page 5)**  
**Fayette County Board of Developmental Disabilities**  
**2012 Income and Expenditure Report Adjustments**

|                                                  | <u>Reported<br/>Amount</u> | <u>Correction</u> | <u>Corrected<br/>Amount</u> | <u>Explanation of Correction</u>                     |
|--------------------------------------------------|----------------------------|-------------------|-----------------------------|------------------------------------------------------|
| <b>Worksheet 7-B</b>                             |                            |                   |                             |                                                      |
| 2. Employee Benefits (X) Gen Expense All Prgm.   | \$ 4,813                   | \$ 12,873         | \$ 17,686                   | To match to benefits worksheet                       |
| <b>Worksheet 7-C</b>                             |                            |                   |                             |                                                      |
| 3. Service Contracts (A) Early Intervention      | \$ 4,483                   | \$ 16,576         | \$ 21,059                   | To match supporting documentation                    |
| 4. Other Expenses (A) Early Intervention         | \$ -                       | \$ 359            | \$ 359                      | To reclassify speech therapy expense                 |
| <b>Worksheet 7-E</b>                             |                            |                   |                             |                                                      |
| 3. Service Contracts (A) Early Intervention      | \$ 5,935                   | \$ 298            | \$ 6,233                    | To match supporting documentation                    |
| <b>Worksheet 7-F</b>                             |                            |                   |                             |                                                      |
| 3. Service Contracts (A) Early Intervention      | \$ 3,016                   | \$ 668            | \$ 3,684                    | To match supporting documentation                    |
| <b>Worksheet 8</b>                               |                            |                   |                             |                                                      |
| 1. Salaries (X) Gen Expense All Prgm.            | \$ 116,365                 | \$ 20,492         | \$ 136,857                  | To reclassify Operations Manager salary              |
| 2. Employee Benefits (X) Gen Expense All Prgm.   | \$ 73,550                  | \$ (14,585)       |                             | To match to benefits worksheet                       |
|                                                  |                            | \$ 10,389         | \$ 69,354                   | To reclassify Operations Manager benefits            |
| 3. Service Contracts (E) Facility Based Services | \$ 1,957                   | \$ (881)          |                             | To reclassify enclave transportation expenses        |
|                                                  |                            | \$ (1,076)        | -                           | To reclassify field trip expenses                    |
| 3. Service Contracts (X) Gen Expense All Prgm.   | \$ 3,650                   | \$ (1,625)        |                             | To reclassify facility based transportation expenses |
|                                                  |                            | \$ (388)          |                             | To reclassify direct facility based expenses         |
|                                                  |                            | \$ (1,538)        | 99                          | To reclassify direct facility based expenses         |
| 4. Other Expenses (E) Facility Based Services    | \$ -                       | \$ 134            |                             | To reclassify facility based transportation expenses |
|                                                  |                            | \$ 172            |                             | To reclassify facility based transportation expenses |
|                                                  |                            | \$ 841            |                             | To reclassify facility based transportation expenses |
|                                                  |                            | \$ 1,625          |                             | To reclassify facility based transportation expenses |
|                                                  |                            | \$ 249            |                             | To reclassify facility based transportation expenses |
|                                                  |                            | \$ 1,759          |                             | To reclassify facility based transportation expenses |
|                                                  |                            | \$ 191            |                             | To record facility based transportation expenses     |
|                                                  |                            | \$ 6              |                             | To reclassify facility based transportation expense  |
|                                                  |                            | \$ 344            | \$ 5,321                    | To reclassify facility based transportation expenses |
| 4. Other Expenses (F) Enclave                    | \$ -                       | \$ 9,806          |                             | To reclassify enclave transportation expenses        |
|                                                  |                            | \$ 881            |                             | To reclassify enclave transportation expenses        |
|                                                  |                            | \$ 878            | \$ 11,565                   | To reclassify enclave transportation expenses        |

**Appendix B (Page 6)**  
**Fayette County Board of Developmental Disabilities**  
**2012 Income and Expenditure Report Adjustments**

|                                             | <u>Reported<br/>Amount</u> |    | <u>Correction</u> |    | <u>Corrected<br/>Amount</u> | <u>Explanation of Correction</u>                    |
|---------------------------------------------|----------------------------|----|-------------------|----|-----------------------------|-----------------------------------------------------|
| <b>Worksheet 8 (Continued)</b>              |                            |    |                   |    |                             |                                                     |
| 4. Other Expenses (X) Gen Expense All Prgm. | \$ 124,017                 | \$ | (1,217)           |    |                             | To reclassify contingent billing fees               |
|                                             |                            | \$ | 3,545             |    |                             | To record transportation expenses                   |
|                                             |                            | \$ | (9,806)           |    |                             | To reclassify enclave transportation expenses       |
|                                             |                            | \$ | (11,986)          |    |                             | To reclassify field trip expenses                   |
|                                             |                            | \$ | (6)               |    |                             | To reclassify facility based transportation expense |
|                                             |                            | \$ | (1,097)           |    |                             | To reclassify direct facility based expenses        |
|                                             |                            | \$ | (57,298)          | \$ | 46,152                      | To reclassify capital lease payments                |

**Worksheet 9**

|                                                         |            |    |          |    |         |                                                      |
|---------------------------------------------------------|------------|----|----------|----|---------|------------------------------------------------------|
| 1. Salaries (N) Service & Support Admin. Costs          | \$ 164,196 | \$ | (4,181)  | \$ | 160,015 | To match to payroll report                           |
| 2. Employee Benefits (N) Service & Support Admin. Costs | \$ 122,466 | \$ | 15,983   | \$ | 138,449 | To match to benefits worksheet                       |
| 3. Service Contracts (N) Service & Support Admin. Costs | \$ 200     | \$ | (200)    | \$ | -       | To reclassify fees paid to COG                       |
| 4. Other Expenses (N) Service & Support Admin. Costs    | \$ 76,347  | \$ | 5,950    |    |         | To reclassify QA review expense                      |
|                                                         |            | \$ | (249)    |    |         | To reclassify facility based transportation expenses |
|                                                         |            | \$ | (394)    |    |         | To reclassify direct facility based expenses         |
|                                                         |            | \$ | (1,759)  |    |         | To reclassify facility based transportation expenses |
|                                                         |            | \$ | (2,106)  |    |         | To reclassify direct facility based expenses         |
|                                                         |            | \$ | (48,840) |    |         | To reclassify community residential expenses         |
|                                                         |            | \$ | (16,630) |    |         | To reclassify fees paid to COG                       |
|                                                         |            | \$ | 2,600    |    |         | To record SSA expenses                               |
|                                                         |            | \$ | (2,265)  | \$ | 12,654  | To reclassify all program expenses                   |
| 5. COG Expenses (N) Service & Support Admin. Costs      | \$ -       | \$ | 939      | \$ | 939     | To match final COG workbook                          |

**Worksheet 10**

|                                         |      |    |         |    |         |                                                    |
|-----------------------------------------|------|----|---------|----|---------|----------------------------------------------------|
| 1. Salaries (E) Facility Based Services | \$ - | \$ | 29,332  |    |         | To reclassify Habilitation Specialist I salary     |
|                                         |      | \$ | 106,782 |    |         | To reclassify Habilitation Specialist I salary     |
|                                         |      | \$ | 39,839  |    |         | To reclassify Sub-Adult Services salary            |
|                                         |      | \$ | 60,727  |    |         | To reclassify Workshop Specialist I salary         |
|                                         |      | \$ | 40,302  |    |         | To reclassify Administrative Assistant salary      |
|                                         |      | \$ | 38,225  | \$ | 315,207 | To reclassify Workshop Specialist II salary        |
| 1. Salaries (F) Enclave                 | \$ - | \$ | 35,436  |    |         | To reclassify Community Services Specialist salary |
|                                         |      | \$ | 21,761  | \$ | 57,197  | To reclassify Community Services Specialist salary |

**Appendix B (Page 7)**  
**Fayette County Board of Developmental Disabilities**  
**2012 Income and Expenditure Report Adjustments**

|                                                  | <u>Reported<br/>Amount</u> | <u>Correction</u> | <u>Corrected<br/>Amount</u> | <u>Explanation of Correction</u>                     |
|--------------------------------------------------|----------------------------|-------------------|-----------------------------|------------------------------------------------------|
| <b>Worksheet 10 (Continued)</b>                  |                            |                   |                             |                                                      |
| 1. Salaries (H) Unasgn Adult Program             | \$ 375,529                 | \$ (22,588)       |                             | To match to payroll report                           |
|                                                  |                            | \$ (39,839)       |                             | To reclassify Sub-Adult Services salary              |
|                                                  |                            | \$ (21,761)       |                             | To reclassify Community Services Specialist salary   |
|                                                  |                            | \$ (35,436)       |                             | To reclassify Community Services Specialist salary   |
|                                                  |                            | \$ (29,332)       |                             | To reclassify Habilitation Specialist I salary       |
|                                                  |                            | \$ (38,225)       |                             | To reclassify Workshop Specialist II salary          |
|                                                  |                            | \$ (60,727)       |                             | To reclassify Workshop Specialist I benefits         |
|                                                  |                            | \$ (106,782)      |                             | To reclassify Habilitation Specialist I salary       |
|                                                  |                            | \$ 63,258         | \$ 84,097                   | To reclassify Adult Service Director salary          |
| 2. Employee Benefits (E) Facility Based Services | \$ -                       | \$ 14,871         |                             | To reclassify Habilitation Specialist I benefits     |
|                                                  |                            | \$ 54,139         |                             | To reclassify Habilitation Specialist I benefits     |
|                                                  |                            | \$ 20,198         |                             | To reclassify Sub-Adult Services benefits            |
|                                                  |                            | \$ 30,788         |                             | To reclassify Workshop Specialist I benefits         |
|                                                  |                            | \$ 20,405         |                             | To reclassify Administrative Assistant benefits      |
|                                                  |                            | \$ 19,380         | \$ 159,781                  | To reclassify Workshop Specialist II benefits        |
| 2. Employee Benefits (F) Enclave                 | \$ -                       | \$ 17,966         |                             | To reclassify Community Services Specialist benefits |
|                                                  |                            | \$ 11,033         | \$ 28,999                   | To reclassify Community Services Specialist benefits |
| 2. Employee Benefits (H) Unasgn Adult Program    | \$ 244,866                 | \$ (66,021)       |                             | To match to benefits worksheet                       |
|                                                  |                            | \$ (54,139)       |                             | To reclassify Habilitation Specialist I benefits     |
|                                                  |                            | \$ (11,033)       |                             | To reclassify Community Services Specialist benefits |
|                                                  |                            | \$ (17,966)       |                             | To reclassify Community Services Specialist benefits |
|                                                  |                            | \$ (14,871)       |                             | To reclassify Habilitation Specialist I benefits     |
|                                                  |                            | \$ (19,380)       |                             | To reclassify Workshop Specialist II benefits        |
|                                                  |                            | \$ (30,788)       |                             | To reclassify Workshop Specialist I benefits         |
|                                                  |                            | \$ (20,198)       |                             | To reclassify Sub-Adult Services benefits            |
|                                                  |                            | \$ 32,072         | \$ 42,542                   | To reclassify Adult Service Director benefits        |
| 3. Service Contracts (E) Facility Based Services | \$ 8,536                   | \$ (1,478)        | \$ 7,058                    | To reclassify contingent billing fees                |

Appendix B (Page 8)  
 Fayette County Board of Developmental Disabilities  
 2012 Income and Expenditure Report Adjustments

| Worksheet 10 (Continued)                      | Reported<br>Amount | Correction  | Corrected<br>Amount | Explanation of Correction                                          |
|-----------------------------------------------|--------------------|-------------|---------------------|--------------------------------------------------------------------|
| 4. Other Expenses (E) Facility Based Services | \$ -               | \$ 14,283   |                     | To reclassify facility based expenses                              |
|                                               |                    | \$ 40,590   |                     | To reclassify direct facility based expenses                       |
|                                               |                    | \$ 135      |                     | To record direct facility based expense                            |
|                                               |                    | \$ 111      |                     | To reclassify direct facility based expenses                       |
|                                               |                    | \$ 610      |                     | To reclassify direct facility based expenses                       |
|                                               |                    | \$ 93       |                     | To reclassify direct facility based expenses                       |
|                                               |                    | \$ 819      |                     | To reclassify direct facility based expenses                       |
|                                               |                    | \$ 1,538    |                     | To reclassify direct facility based expenses                       |
|                                               |                    | \$ 394      |                     | To reclassify direct facility based expenses                       |
|                                               |                    | \$ 2,106    |                     | To reclassify direct facility based expenses                       |
|                                               |                    | \$ 734      |                     | To record direct facility based expenses                           |
|                                               |                    | \$ 11,986   |                     | To reclassify field trip expenses                                  |
|                                               |                    | \$ 1,073    |                     | To reclassify field trip expenses                                  |
|                                               |                    | \$ 388      |                     | To reclassify direct facility based expenses                       |
|                                               |                    | \$ 1,076    |                     | To reclassify field trip expenses                                  |
|                                               |                    | \$ 1,097    |                     | To reclassify direct facility based expenses                       |
|                                               |                    | \$ 6,428    | \$ 83,461           | To reclassify direct facility based expenses                       |
| 4. Other Expenses (H) Unasgn Adult Program    | \$ 57,689          | \$ (14,283) |                     | To reclassify facility based expenses                              |
|                                               |                    | \$ (4,651)  |                     | To reclassify all program expenses                                 |
|                                               |                    | \$ (9,498)  |                     | To reclassify building expenses                                    |
|                                               |                    | \$ (2,806)  |                     | To reclassify payment to development center                        |
|                                               |                    | \$ (357)    |                     | To reclassify capital lease payment                                |
|                                               |                    | \$ (134)    |                     | To reclassify facility based transportation expenses               |
|                                               |                    | \$ (344)    |                     | To reclassify facility based transportation expenses               |
|                                               |                    | \$ (111)    |                     | To reclassify direct facility based expenses                       |
|                                               |                    | \$ (610)    |                     | To reclassify direct facility based expenses                       |
|                                               |                    | \$ (172)    |                     | To reclassify facility based transportation expenses               |
|                                               |                    | \$ (93)     |                     | To reclassify direct facility based expenses                       |
|                                               |                    | \$ (841)    |                     | To reclassify facility based transportation expenses               |
|                                               |                    | \$ (819)    |                     | To reclassify direct facility based expenses                       |
|                                               |                    | \$ (331)    |                     | To reclassify family support expense                               |
|                                               |                    | \$ (7,483)  |                     | To reclassify payment to development center                        |
|                                               |                    | \$ (878)    |                     | To reclassify enclave transportation expenses                      |
|                                               |                    | \$ (1,073)  |                     | To reclassify field trip expenses                                  |
|                                               |                    | \$ (273)    | \$ 12,932           | To reclassify unallowable employee morale and advertising expenses |

**Appendix B (Page 9)**  
**Fayette County Board of Developmental Disabilities**  
**2012 Income and Expenditure Report Adjustments**

|                                                               | <u>Reported<br/>Amount</u> |    | <u>Correction</u> |    | <u>Corrected<br/>Amount</u> | <u>Explanation of Correction</u>                                   |
|---------------------------------------------------------------|----------------------------|----|-------------------|----|-----------------------------|--------------------------------------------------------------------|
| <b>Worksheet 10 (Continued)</b>                               |                            |    |                   |    |                             |                                                                    |
| 4. Other Expenses (O) Non-Federal Reimbursable                | \$ -                       | \$ | 273               | \$ | 273                         | To reclassify unallowable employee morale and advertising expenses |
| 5. COG Expenses (G) Community Employment                      | \$ -                       | \$ | 2,027             | \$ | 2,027                       | To match final COG workbook                                        |
| 5. COG Expenses (H) Unasgn Adult Program                      | \$ (249)                   | \$ | 249               | \$ | -                           | To reclassify fees paid to COG                                     |
| <b>a1 adult</b>                                               |                            |    |                   |    |                             |                                                                    |
| 10. Community Employment (B) Less Revenue                     | \$ -                       | \$ | 2,027             | \$ | 2,027                       | To record RSC expenses                                             |
| <b>Reconciliation to County Auditor Worksheet Expense:</b>    |                            |    |                   |    |                             |                                                                    |
| Plus: Leases And Rentals                                      | \$ -                       | \$ | 357               |    |                             | To reclassify capital lease payment                                |
|                                                               |                            |    | \$ 3,211          |    |                             | To reclassify capital lease payments                               |
|                                                               |                            |    | \$ 57,298         |    |                             | To reclassify capital lease payments                               |
|                                                               |                            |    | \$ 715            | \$ | 61,581                      | To reclassify capital lease payments                               |
| Plus: Purchases Greater Than \$5,000                          | \$ 15,662                  | \$ | 8,490             |    |                             | To reclassify capital asset acquisitions                           |
|                                                               |                            |    | \$ 11,166         |    |                             | To reclassify capital asset acquisition                            |
|                                                               |                            |    | \$ 908            |    |                             | To reclassify capital asset acquisition                            |
|                                                               |                            |    | \$ 4,064          |    |                             | To reclassify capital asset acquisition                            |
|                                                               |                            |    | \$ 4,537          | \$ | 44,827                      | To reclassify capital asset acquisition                            |
| Plus: Fees Paid To COG, Or Payments And Transfers made To COG | \$ -                       | \$ | 200               |    |                             | To reclassify fees paid to COG                                     |
|                                                               |                            |    | \$ (249)          |    |                             | To reclassify fees paid to COG                                     |
|                                                               |                            |    | \$ 16,630         | \$ | 16,581                      | To reclassify fee paid to COG                                      |
| Plus: Reconciling Items                                       | \$ 51,378                  | \$ | (33,421)          | \$ | 17,957                      | To match detailed expense report                                   |
| Plus: Developmental Center Payment                            | \$ -                       | \$ | 2,806             |    |                             | To reclassify payment to development center                        |
|                                                               |                            |    | \$ 7,483          | \$ | 10,289                      | To reclassify payment to development center                        |
| Less: Capital Costs                                           | \$ (58,344)                | \$ | (43,688)          |    |                             | To reconcile off depreciation expense                              |
|                                                               |                            |    | \$ (6,772)        |    |                             | To reconcile off depreciation expense                              |
|                                                               |                            |    | \$ (1,126)        |    |                             | To reconcile off depreciation expense                              |
|                                                               |                            |    | \$ (4,439)        |    |                             | To reconcile off depreciation expense                              |
|                                                               |                            |    | \$ (2,663)        | \$ | (117,032)                   | To reconcile off depreciation expense                              |
| Less: County Auditor/Treasurer Fees                           | \$ (51,428)                | \$ | (5,166)           | \$ | (56,594)                    | To correctly reconcile off auditor and treasurer fees              |
| Less: COG Expenses Posted on Schedule A                       | \$ -                       | \$ | (1,191)           | \$ | (1,191)                     | To reconcile Schedule A COG expenses                               |
| <b>Medicaid Administration Worksheet</b>                      |                            |    |                   |    |                             |                                                                    |
| 6- Ancillary Costs (A) Reimbursement Requested                | \$ -                       | \$ | 11,740            | \$ | 11,740                      | To record ancillary costs                                          |
| 10. Through Calendar Year                                     |                            |    |                   |    |                             |                                                                    |

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# Dave Yost • Auditor of State

**FAYETTE COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

**FAYETTE COUNTY**

**CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
AUGUST 27, 2015**