



Dave Yost • Auditor of State

UNION COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

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Independent Accountants' Report on Applying Agreed-Upon Procedures

Halina Schroeder, Audit Chief
Division of Fiscal Administration, Audit Office
Ohio Department of Developmental Disabilities
30 East Broad Street, 8th Floor
Columbus, Ohio 43215

Dear Ms. Schroeder:

As permitted by Ohio Rev. Code § 5123.05 and as required by the *Application for a § 1915(c) Home and Community Based Services Waiver*, Appendix I-2(c), the Auditor of State's Office performed the procedures enumerated below, to which the Ohio Department of Developmental Disabilities (DODD) agreed. The purpose is to assist you in evaluating whether the Union County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2012 and 2013 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2012 and 2013 (Cost Report Guides) and to assist you in evaluating whether reported receipts and disbursements complied with 2 CFR 225 (OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments*), and other compliance requirements described in the procedures below. The County Board's management is responsible for preparing these reports. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Statistics – Square Footage

1. We compared program costs and statistics to square footage reported in the Cost Reports to identify potential square footage errors.

We found no differences.

We also compared the 2012 and 2013 square footage totals to the final 2011 totals and found variances above 10 percent.

The County Board stated that the final 2011 square footage reflects the correct square footage usage by program in 2012 and 2013; therefore, we carried forward the square footage from the final 2011 Cost Report.

We reported variances in Appendix A (2012) and Appendix B (2013).

2. DODD asked that we compare each room on the floor plans of one building to the County Board's summary for each year which rolls up to *Schedule B-1, Section A, Square Footage* to ensure that square footage was allocated in accordance with the Cost Report Guides and identify any variances greater than 10 percent.

We did not perform this procedure as we carried forward the square footage from the final 2011 Cost Report (see procedure 1 above).

Statistics – Square Footage (Continued)

3. DODD asked that we compare the County Board's square footage summary for each year to the square footage reported in each cell in *Schedule B-1, Section A, Square Footage* and identify variances greater than 10 percent for any cell in *Schedule B-1*.

We did not perform this procedure as we carried forward the square footage from the final 2011 Cost Report (see procedure 1 above).

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

We did not perform this procedure as we carried forward the square footage from the final 2011 Cost Report through 2012 and 2013 (see procedure 1 above).

Statistics – Attendance

1. We reviewed the Cost Reports and determined if individuals served or units of service were omitted on *Schedule B-1, Section B, Attendance Statistics*, worksheet 4, or worksheets 7A to 7H which resulted in program or general expenses-all program costs not being allocated to the County Board's programs.

We found no unassigned program or general expenses-all program costs; however, as a result of adjustments to Dietary and Psychology square footage identified as part of the Statistics-Square Footage section, we determined that the number of individuals served for Pre-School on *Worksheet 4, Dietary Services* in 2012 and 2013 and for Pre-School and Facility Based Services on *Worksheet 7-D, Psychological Services* in 2012 needed to be obtained as costs from the general expense-all program costs were not being allocated. The County Board provided these statistics as reported in Appendix A (2012) and Appendix B (2013).

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

We reported variances in Appendix A (2012) and Appendix B (2013).

3. We traced the number of total attendance days for five Adult Day Service individuals for two months in 2012 and 2013 between the County Board's monthly attendance documentation and Day Services Attendance Summary by Consumer, Location, Acuity and Month reports and the number of days reported on *Schedule B-1, Section B, Attendance Statistics*. We then compared the acuity level on the County Board's Day Services Attendance Summary by Consumer, Location, Acuity and Month reports to the DODD Acuity Assessment Instrument Ratio Listing for each individual. We also selected an additional two individuals in 2012 and 2013 to ensure at least two individuals from each acuity level were tested, and performed the same acuity level comparison. For differences in acuity or attendance days noted, we compared the paid claims in the Medicaid Billing System (MBS) data to the County Board's DODD AAI Score Sheet report to ensure the County Board was reimbursed for the proper number of attendance days and at the correct acuity level.

Statistics – Attendance (Continued)

We reported differences in Appendix A (2012). We found no differences in 2013. We found no overpayment.

4. We selected 31 Supported Employment-Community Employment units from the Services Provided Detail reports and determined if the units were calculated in accordance with the Cost Report Guides and met the service documentation requirements of Ohio Admin. Code § 5123:2-9 to identify variances greater than 10 percent to *Schedule B-1, Section B, Attendance Statistics*.

We found no variances or instances of non-compliance.

Statistics – Transportation

1. We compared the number of one-way trips from the County Board's Units Delivered Transportation by Service, Month and Age Group reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than two percent of total units reported on each row of *Schedule B-3*. We also footed the County Board's transportation reports for accuracy.

We found no variances exceeding two percent in 2012 and no variances in 2013.

2. We traced the number of trips for five adults for a two week period in October 2012 and March 2013 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than 10 percent of the total trips tested each year.

We found no variances in 2012. We found no variances exceeding 10 percent in 2013.

3. We compared the cost of bus tokens/cabs from the County Board's State Expenses Detailed Reports to the amount reported in *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than two percent of total costs reported on each row of *Schedule B-3*. We also made any corresponding changes on *Worksheet 8, Transportation Services*.

We reported variances in Appendix A (2012) and Appendix B (2013).

Statistics – Service and Support Administration (SSA)

1. We compared the number of Targeted Case Management (TCM), Other SSA Allowable, Home Choice and SSA Unallowable units from the County Board's Case Notes Listing for TCM Billing - Subtotaled by Consumer reports with those statistics reported in *Schedule B-4, Quarterly Summary of Units of Service-Service and Support Administration* and identified any variances greater than two percent of total units reported on each row of *Schedule B-4*. We also footed the County Board's SSA reports for accuracy.

We reported variances in Appendix A (2012) and Appendix B (2013).

We also determined the County Board had Home Choice units in 2013 which were erroneously reported as TCM on *Schedule B-4*. The County Board provided the Case Notes Detail by Case Manager and Consumer reports for the Home Choice individual. We totaled the units and reported the differences in Appendix B (2013). In addition, we determined a portion of these units were reimbursed as TCM services; therefore, we calculated recoverable findings in the Paid Claims Testing section.

Statistics – Service and Support Administration (Continued)

2. We haphazardly selected two samples of 60 Other SSA Allowable units for both 2012 and 2013 from the Case Notes Listing for TCM Billing - Subtotaled by Consumer reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) and included the elements required by Ohio Admin. Code § 5101:3-48-01(F) to identify any variances greater than 10 percent of total units tested in each year.

We found no variances.

3. We haphazardly selected two samples of 30 SSA Unallowable units for both 2012 and 2013 from the Case Notes Listing for TCM Billing - Subtotaled by Consumer reports for both 2012 and 2013 and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) and included the elements required by Ohio Admin. Code § 5101:3-48-01(F) to identify any variances greater than 10 percent of total units tested in each year.

We found no variances.

4. We determined 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.

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.

We haphazardly selected two samples of 60 general time units for both 2012 and 2013 from the Case Notes Listing for TCM Billing - Subtotaled by Consumer reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) or in Worksheet 9, Service and Support Administration Costs, Section 1(b) of the Cost Report Guides to identify any variances greater than 10 percent of total units tested in each year. If the variance identified was greater than 25 percent, we would select an additional sample of 60 units for that year and performed the same test.

The variances were greater than 25 percent in 2012 and we selected an additional sample of 62 units. The combined error rate exceeded 25 percent and we determined the variances were from units provided to specific individuals and not general time activities. We totaled all individual specific units and recorded the 693 units that were omitted using the percentages found during our testing. We reported these variances in Appendix A (2012). We found no variances in 2013.

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the county auditor's 2012 and 2013 Revenue Account Reports for the Preschool Grant (325) and Board of DD (352) funds to the county auditor's report total reported on the *Reconciliation to County Auditor Worksheet*.

We then compared the total County Board receipts reported in the *Reconciliation to County Auditor Worksheets* to the county auditor's receipt totals to determine if the Cost Reports reconciled within acceptable limits.

We found no differences and the Cost Reports reconciled within acceptable limits.

2. We compared revenue entries on *Schedule C, Income Report* to the final West Central Ohio Network (COG) County Board Summary Workbooks for 2012 and 2013.

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

We reported differences in Appendix A (2012) and Appendix B (2013).

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

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

- Miscellaneous refunds and reimbursement income in the amount of \$12,221 in 2012 and \$33,153 in 2013;
- Preschool Disability Grant revenues in the amount of \$20,664 in 2012 and \$20,355 in 2013; and
- Title XX revenues in the amount of \$39,029 in 2012 and \$37,424 in 2013.

We also noted Opportunities for Ohioans with Disabilities (formerly the Ohio Rehabilitation Services Commission) revenue in the amount of \$506,935 in 2012 and \$345,793 in 2013; however, corresponding expenses were offset on *Schedule a1, Adult Program* as reported in Appendix A (2012) and Appendix B (2013).

Paid Claims Testing

1. We selected 100 paid claims among all service codes from 2012 and 2013 from the MBS data and compared these services to the County Board's service documentation and determined if the documentation matched requirements of each respective service code per Ohio Admin. Code § 5123:2-9. We applied the service documentation rules in effect at the time of service delivery.

For selected commercial transportation services codes that have contracted services, we compared the County Board's usual and customary rate with the reimbursed rate to ensure that the County Board was reimbursed the lesser of the two as per Ohio Admin. Code § 5123:2-9-06. For any errors found, DODD asked that we obtain documentation and identify all overpayments related to reimbursements exceeding the usual and customary rate. Additionally, for any other selected services codes that have contracted services, DODD asked that we compare the County Board's contract rate with the reimbursed rate to ensure that the County Board was reimbursed no more than the contracted rate. For any errors found, DODD requested that we obtain documentation and identify all overpayments related to reimbursements exceeding the contract rate.

If there is no documentation to support paid claims or the units paid are not supported by service documentation per the Ohio Admin. Code, we calculated a recoverable finding and made corresponding unit adjustments to *Schedule B-1, B-3 or B-4*. Recoverable findings are subject to interest collection pursuant to Ohio Rev. Code § 5164.60.

We found instances of contracted services for commercial transportation and noted no differences between the usual and customary and reimbursed rates. We found no other contracted services in our sample. We also found instances of non-compliance with these documentation requirements in the following service codes: Non-Medical Transportation – One Way Trip – Taxi/Livery/Bus (ATT), Supported Employment - Community - 15 minute unit (ACO and FCO) and Targeted Case Management (TCM) as described below. We made corresponding unit adjustments on *Schedule B-1* and *B-4* as reported in Appendix A (2012) and Appendix B (2013).

Paid Claims Testing (Continued)

In addition, we reported findings for Home Choice units billed as TCM as reported in procedure 1 of Statistics - Service and Support Administration section.

Recoverable Finding – 2012

Finding \$157.84

Service	Units	Review Results	Finding
ATT	1	Inaccurate/overlapping pick up and drop off times; inconsistencies in mileage reported for transport between same locations	\$20.05
TCM	14	Billed for coverage exclusion (emergency intervention)	\$137.79
Total			\$157.84

Recoverable Finding – 2013

Finding \$1,351.90

Service Code	Units	Review Results	Finding
ACO	18	Units billed in excess of service delivery	\$118.77
FCO	76	Units billed in excess of service delivery	\$501.47
TCM	75	Home Choice units billed as TCM	\$731.66
Total			\$1,351.90

2. We compared the number of reimbursed TCM units and Community Employment units from the MBS Summary by Service Code report, to the final units on *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration*, Line (1)(F), *TCM Units* and to *Schedule B-1, Section B, Attendance Statistics*, Line (4)(C), *Supported Employment – Community Employment*, 15 minute units, respectively to determine whether Medicaid reimbursed units were greater than final TCM and Supported Employment-Community Employment units.

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

3. We compared the amounts reported on *Schedule A, Summary of Service Costs – By Program*, Lines (20), *Environmental Accessibility Adaptations* to Line (25), *Other Waiver Services* to the amount reimbursed for these services in 2012 and 2013 on the MBS Summary by Service Code report to determine whether any reimbursements exceeded disbursements on *Schedule A* by two percent.

We found no differences.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

1. We compared the disbursement totals from the county auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the county auditor's Appropriation Reports for the Preschool Grant (325) and Board of DD (352) funds.

We then compared the total County Board disbursements reported in the *Reconciliation to County Auditor Worksheets* to the county auditor's disbursement totals to determine if the Cost Reports reconciled within acceptable limits.

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

We found no differences and the Cost Report reconciled within acceptable limits.

2. We compared the County Board's prepared crosswalks and State Expenses Detailed Reports to all service contract and other expenses entries on worksheets 2 through 10 to identify variances resulting in reclassification to another program or worksheet exceeding \$250.

We found no variances in 2012. We reported variances in Appendix B (2013).

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

We reported differences in Appendix A (2012) and Appendix B (2013).

4. We scanned the County Board's 2012 and 2013 State Expense Detail Reports and judgmentally selected 20 disbursements from the service contracts and other expenses reported on worksheets 2 through 10. We determined if supporting documentation was maintained, the costs were allowable and properly classified according to the Cost Report Guides and 2 CFR 225, and identified any variances greater than two percent of total service contracts and other expenses on any worksheet or costs which are non-federal reimbursable under 2 CFR 225 Appendix B and greater than \$250.

We reported misclassified and non-federal reimbursable costs in Appendix A (2012) and Appendix B (2013).

We also scanned for contracted services or COG expenses on *Worksheet 8, Transportation Services; Worksheet 9, Service and Support Administration Costs; and Worksheet 10, Adult Program* without corresponding statistics that are non-federal reimbursable because they do not demonstrate that the County Board's programs received a measurable benefit as required under Appendix A, section (C)(3)(a) and the Cost Report Guides.

We found contract transportation costs without corresponding statistics on *Schedule B-3*. We reclassified the related costs as non-federal reimbursable on *Worksheet 8* as reported in Appendix A (2012) and Appendix B (2013).

5. We scanned the County Board's Expense Detailed Reports for items purchased during 2012 and 2013 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Depreciation Schedules.

We found no unrecorded purchases meeting the capitalization criteria in 2012. We reported differences for purchases that were not properly capitalized in Appendix B (2013).

6. We determined if the County Board reconciled its income and expenditures on a monthly basis by verifying that the County Board maintained documentation of the reconciliation for at least one month in each calendar year.

The county board had supporting documentation for the months of April 2012 and August 2013 showing that it reconciled its income and expenditures on a monthly basis with the county auditor.

Property, Depreciation, and Asset Verification Testing

1. We compared the depreciation costs reported in the County Board's Depreciation Schedules to the amounts reported on *Worksheet 1, Capital Costs* and identified any cell variances greater than \$250.

We reported variances in Appendix A (2012) and Appendix B (2013).

2. We compared the County Board's final 2011 Depreciation Schedule and prior year depreciation adjustments to the County Board's 2012 and 2013 Depreciation Schedules for changes in the depreciation amounts for assets purchased prior to the periods under review, depreciation taken on the same asset more than once, assets that have been fully depreciated in prior years, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides to identify any cell variances greater than \$250.

We reported variances in Appendix A (2012) and Appendix B (2013).

3. We verified the County Board's capitalization threshold and haphazardly selected the lesser of 10 or 10 percent of the County Board's fixed assets which meet the capitalization threshold and were being depreciated in their first year in either 2012 or 2013 and determined if the useful lives agreed to the estimated useful lives prescribed in the 2008 or 2013 American Hospital Association (AHA) Asset Guide. We also recomputed the first year's depreciation for the two assets tested, based on their cost, acquisition date and useful life to determine compliance with the Cost Report Guides and AHA Asset Guide and identified any variances.

We found no differences.

4. DODD asked that we haphazardly select the lesser of 10 percent or 10 disposed assets from 2012 and 2013 from the County Board's list of disposed assets and determine if the asset was removed from the County Board's fixed asset ledger. DODD also asked that we recalculate depreciation and any gain or loss for the disposed items tested, based on its undepreciated basis and any proceeds received from the disposal or sale of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

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

Payroll Testing

1. We compared total salaries and benefits from worksheets 2 through 10 from the Cost Reports and the yearly totals to the payroll disbursements on the county auditor's Appropriation Reports for the Preschool Grant (325) and Board of DD (352) funds to identify variances greater than two percent of the county auditor's report totals for these funds.

The variance was less than two percent.

2. We compared the salaries and benefit costs on the County Board's prepared crosswalks and State Expenses Detailed Reports to the amounts reported on worksheets 2 through 10 to identify variances resulting in differences to another program or worksheet exceeding \$250.

We reported variances in Appendix A (2012) and Appendix B (2013).

Payroll Testing (Continued)

3. We calculated a sample size of the lesser of 40 employees or 25 percent of the average number of total employees over the two year period. For the sample of 25 selected, we compared the County Board's organizational charts, Payroll Totals by Job Description by Date Span and State Expenses Detailed Reports and job descriptions to the worksheet in which each employee's salary and benefit costs were allocated to ensure the allocation is consistent with the Cost Report Guides. We identified any misclassification errors and, if the misclassification errors are greater than 10 percent of the sample tested, we would perform procedure 4.

We reported differences in Appendix A (2012) and Appendix B (2013) and, because misclassification errors exceeded 10 percent, we performed procedure 4 below.

4. We scanned the County Board's State Expenses Detailed Reports for 2012 and 2013 and compared the classification of employees to entries on worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with the Cost Report Guides.

We reported differences in Appendix A (2012) and Appendix B (2013).

Medicaid Administrative Claiming (MAC)

1. We compared the salary and benefits entered on the MAC Cost by Individual reports to the County Board's State Expenses Detailed Reports and determined if the MAC salary and benefits were greater. If the variance was greater than one percent, we would contact DODD's Random Moment Time Study (RMTS) Coordinator to correct the misstatements identified.

We found County Board salaries and benefits exceeded MAC salaries and benefits.

2. We compared the MAC Cost by Individual reports to *Worksheet 6, Medicaid Administration Worksheet* for both years.

We found no differences in 2012. We reported differences and noted differences for employees participating in MAC that impacted other worksheets in Appendix B (2013).

3. We selected 10 RMTS observed moments and 10 percent of any RMTS moments above that amount that were completed by employees of the County Board from the DODD RMTS Participant Moments Question and Answer report for the 2nd quarter of 2012 and the 1st quarter of 2013. We selected 11 observed moments in 2012 and 12 observed moments in 2013 and determined if supporting documentation was maintained and the moments were properly classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2012.

We found one observed moment for activity code 7-Referral, Coordination and Monitoring of Medicaid Services, two observed moments for activity code 12-Program Planning, Development and Interagency Coordination of Non-Medicaid Services and one observed moment for activity code 18-General Administration that lacked supporting documentation in 2012.

We found two observed moments for activity code 17-Investigating Unusual and Major Unusual Incidents and one observed moment for activity code 18-General Administration that lacked supporting documentation in 2013.

We reported these instances of non-compliance to DODD. In response, DODD communicated to us that it is working with the Ohio Department of Medicaid (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 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, ODM and the Centers for Medicare and Medicaid Services, and is not intended to be, and should not be used by anyone other than these specified parties.

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

Dave Yost
Auditor of State

July 26, 2016

Appendix A
Union 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>
Schedule A				
20. Environmental Accessibility Adaptations And/Or Modifications And Supplies (L) Community Residential	\$ 1,698	\$ (1,698)	\$ -	To match final COG workbook
21. Adaptive And Assistive Equipment (L) Community Residential	\$ 21,586	\$ (21,586)	\$ -	To match final COG workbook
Schedule B-1, Section A				
1. Building Services (C) Child	620	(330)	290	To agree to 2011 square footage
2. Dietary Services (C) Child	-	750	750	To agree to 2011 square footage
4. Nursing Services (B) Adult	900	(900)	-	To agree to 2011 square footage
4. Nursing Services (C) Child	150	(24)	126	To agree to 2011 square footage
6. Psychology (C) Child	-	100	100	To agree to 2011 square footage
7. Occupational Therapy (B) Adult	264	(264)	-	To agree to 2011 square footage
7. Occupational Therapy (C) Child	389	93	482	To agree to 2011 square footage
8. Physical Therapy (C) Child	389	93	482	To agree to 2011 square footage
11. Early Intervention (C) Child	2,760	(2,472)	288	To agree to 2011 square footage
12. Pre-School (C) Child	6,002	3,151	9,153	To agree to 2011 square footage
14. Facility Based Services (B) Adult	12,860	(12,860)	-	To agree to 2011 square footage
16. Supported Emp. - Comm Emp. (B) Adult	2,784	(2,784)	-	To agree to 2011 square footage
17. Medicaid Administration (A) MAC	-	12	12	To agree to 2011 square footage
21. Service And Support Admin (D) General	3,750	(3,606)	144	To agree to 2011 square footage
22. Program Supervision (B) Adult	1,192	(1,192)	-	To agree to 2011 square footage
22. Program Supervision (C) Child	958	(370)	588	To agree to 2011 square footage
23. Administration (D) General	1,365	445	1,810	To agree to 2011 square footage
25. Non-Reimbursable (D) General	-	443	443	To agree to 2011 square footage
Schedule B-1, Section B				
4. 15 Minute Units (C) Supported Emp. - Community Employment	11,892	(252)	11,640	To match CE 15-minute units supporting documentation
6. A (A) Facility Based Services	68	(1)	67	To reclassify individual served based on AAI
8. B (A) Facility Based Services	16	1	17	To reclassify individual served based on AAI
10. A (A) Facility Based Services	10,941	(205)	10,736	To reclassify days of attendance based on AAI
12. B (A) Facility Based Services	2,498	205	2,703	To reclassify days of attendance based on AAI
Schedule B-3				
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 13,943	\$ 13,943	To match detailed expenditure report
7. Supported Emp. - Comm. Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 371,321	\$ 371,321	To match detailed expenditure report
Schedule B-4				
1. TCM Units (D) 4th Quarter	8,084	2,604 (14)	10,674	To match detailed SSA report To reclassify unallowable units found in paid claims
2. Other SSA Allowable Units (D) 4th Quarter	2,071	(214) 479	2,336	To match detailed SSA report To record allowable units initially recorded as general time
5. SSA Unallowable Units (D) 4th Quarter	308	117 214	653	To match detailed SSA report To record unallowable units initially recorded as general time To reclassify unallowable units found in paid claims
Schedule C				
I. County				
(B) Interest- COG Revenue	\$ 127,506	\$ 10,096	\$ 137,602	To match final COG workbook
Worksheet 1				
3. Buildings/Improve (E) Facility Based Services	\$ 12,357	\$ 340	\$ 12,697	To match depreciation schedule
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 16,258	\$ (3,191)	\$ 13,067	To remove depreciation in period of acquisition

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

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 1 (Continued)				
5. Movable Equipment (D) Unasgn Children Programs	\$ -	\$ 195		To record depreciation for file cabinet
		\$ 788	\$ 983	To record depreciation for label maker
5. Movable Equipment (E) Facility Based Services	\$ 689	\$ (328)		To remove depreciation in period of acquisition
		\$ 213	\$ 574	To record depreciation for powered lift
5. Movable Equipment (N) Service & Support Admin	\$ 418	\$ 813	\$ 1,231	To record depreciation for computers
5. Movable Equipment (X) Gen Expense All Prgm.	\$ 1,446	\$ (756)		To remove depreciation in period of acquisition
		\$ 832	\$ 1,522	To record depreciation for computers
8. COG Expenses (L) Community Residential	\$ 395	\$ (14)	\$ 381	To match final COG workbook
8. COG Expenses (M) Family Support Services	\$ -	\$ 43	\$ 43	To match final COG workbook
8. COG Expenses (N) Service & Support Admin	\$ 44	\$ (1)	\$ 43	To match final COG workbook
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 469,199	\$ 46,978		To reclassify Intake/Referral Specialist salary
		\$ (60,858)		To reclassify Services Manager salary
		\$ (887)	\$ 454,432	To match detailed expenditure report
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 246,019	\$ 1,353		To match detailed expenditure report
		\$ 8,647		To reclassify Intake/Referral Specialist benefits
		\$ (20,152)	\$ 235,867	To reclassify Services Manager benefits
3. Service Contracts (X) Gen Expense All Prgm.	\$ 338,740	\$ (4,500)	\$ 334,240	To reclassify unallowable public relations expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 4,500	\$ 4,500	To reclassify unallowable public relations expenses
5. COG Expense (C) School Age	\$ 26	\$ 1	\$ 27	To match final COG workbook
5. COG Expenses (L) Community Residential	\$ 14,978	\$ 247	\$ 15,225	To match final COG workbook
5. COG Expense (M) Family Support Services	\$ -	\$ 1,734	\$ 1,734	To match final COG workbook
5. COG Expense (N) Service & Support Admin	\$ 1,673	\$ 28	\$ 1,701	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ -	\$ 10,096	\$ 10,096	To match final COG workbook
Worksheet 2A				
1. Salaries (A) Early Intervention	\$ 20,381	\$ (20,381)	\$ -	To reclassify Physical Development Specialist salary
1. Salaries (D) Unasgn Children Program	\$ 160,351	\$ (26,056)	\$ 134,295	To reclassify Executive Assistant salary
1. Salaries (E) Facility Based Services	\$ 248,999	\$ (248,999)	\$ -	To reclassify Production Foreman, Program Specialist, Adult Day Services Manager and Secretary salaries
1. Salaries (N) Service & Support Admin	\$ 33,780	\$ (33,780)	\$ -	To reclassify Support Services Manager and Secretary salary
2. Employee Benefits (A) Early Intervention	\$ 350	\$ (350)	\$ -	To reclassify Physical Development Specialist benefits
2. Employee Benefits (B) Pre-School	\$ 5,498	\$ (5,498)	\$ -	To reclassify Physical Development Specialist benefits
2. Employee Benefits (D) Unasgn Children Program	\$ 69,674	\$ (8,018)	\$ 61,656	To reclassify Executive Assistant benefits
2. Employee Benefits (E) Facility Based Services	\$ 94,638	\$ (94,638)	\$ -	To reclassify Production Foreman, Program Specialist, Adult Day Services Manager and Secretary benefits
2. Employee Benefits (N) Service & Support Admin	\$ 28,815	\$ (28,815)	\$ -	To reclassify Support Services Manager and Secretary benefits
Worksheet 3				
1. Salaries (X) Gen Expense All Prgm.	\$ 140,256	\$ 60,858	\$ 201,114	To reclassify Services Manager salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 57,339	\$ 20,152	\$ 77,491	To reclassify Services Manager benefits
3. Service Contracts (E) Facility Based Services	\$ 3,914	\$ 17,891	\$ 21,805	To reclassify building service expenses
3. Service Contracts (G) Community Employment	\$ 297	\$ 22,199	\$ 22,496	To reclassify building service expenses
3. Service Contracts (N) Service & Support Admin	\$ 230	\$ 34,190	\$ 34,420	To reclassify building service expenses

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 3 (Continued)				
5. COG Expenses (E) Facility Based Services	\$ 1	\$ 1	\$ 2	To match final COG workbook
5. COG Expenses (F) Enclave	\$ 4	\$ 1	\$ 5	To match final COG workbook
5. COG Expenses (G) Community Employment	\$ 4	\$ 1	\$ 5	To match final COG workbook
5. COG Expenses (L) Community Residential	\$ 1,699	\$ 128	\$ 1,827	To match final COG workbook
5. COG Expenses (M) Family Support Services	\$ -	\$ 208	\$ 208	To match final COG workbook
5. COG Expenses (N) Service & Support Admin	\$ 190	\$ 14	\$ 204	To match final COG workbook
Worksheet 4				
14. Number of Meals Served (B) Pre-School	-	120	120	To record number of individuals served
Worksheet 5				
1. Salaries (B) Pre-School	\$ 448,227	\$ 20,381	\$ 468,608	To reclassify Physical Development Specialist salary
1. Salaries (D) Unasgn Children Program	\$ 80,740	\$ 26,056	\$ 106,796	To reclassify Executive Assistant salary
1. Salaries (L) Community Residential	\$ -	\$ 425	\$ 425	To reclassify Special Olympics Coordinator salary
2. Employee Benefits (B) Pre-School	\$ 144,803	\$ 350		To reclassify Physical Development Specialist benefits
		\$ 5,498	\$ 150,651	To reclassify Physical Development Specialist benefits
2. Employee Benefits (D) Unasgn Children Program	\$ 18,504	\$ 8,018	\$ 26,522	To reclassify Executive Assistant benefits
2. Employee Benefits (L) Community Residential	\$ -	\$ 66	\$ 66	To reclassify Special Olympics Coordinator benefits
2. Employee Benefits (O) Non-Federal Reimbursable	\$ 50,579	\$ (1,353)	\$ 49,226	To match detailed expenditure report
4. Other Expenses (L) Community Residential	\$ 3,302	\$ 850		To reclassify Special Olympics expense
		\$ 4,513	\$ 8,665	To reclassify Special Olympics expenses
5. COG Expenses (M) Family Support Services	\$ -	\$ 23,284	\$ 23,284	To match final COG workbook
Worksheet 7-D				
13. No. of Individual Served (B) Pre-School	-	120	120	To record number of individuals served
13. No. of Individual Served (E) Facility Based Services	-	196	196	To record number of individuals served
Worksheet 8				
3. Service Contracts (B) Pre-School	\$ 247,560	\$ (247,560)	\$ -	To reclassify transportation costs with no corresponding statistics
3. Service Contracts (O) Non-Federal Reimbursable	\$ -	\$ 247,560	\$ 247,560	To reclassify transportation costs with no corresponding statistics
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 703,995	\$ (46,978)		To reclassify Intake/Referral Specialist salaries
		\$ 33,780	\$ 690,797	To reclassify Support Services Manager and Secretary salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 259,507	\$ (8,647)		To reclassify Intake/Referral Specialist benefits
		\$ 28,815	\$ 279,675	To reclassify Support Services Manager and Secretary benefits
3. Contract Services (N) Service & Support Admin. Costs	\$ 63,333	\$ (34,190)	\$ 29,143	To reclassify building service expenses
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 534,985	\$ (425)		To reclassify Special Olympics Coordinator salary
		\$ 248,999	\$ 783,559	To reclassify Production Foreman, Program Specialist, Adult Day Services Manager and Secretary salaries
1. Salaries (F) Enclave	\$ 55,581	\$ (55,581)	\$ -	To reclassify Program Specialist salaries
1. Salaries (G) Community Employment	\$ 221,353	\$ 55,581	\$ 276,934	To reclassify Program Specialist salaries
2. Employee Benefits (E) Facility Based Services	\$ 215,241	\$ (66)		To reclassify Special Olympics Coordinator benefits
		\$ 94,638	\$ 309,813	To reclassify Production Foreman, Program Specialist, Adult Day Services Manager and Secretary benefits

Appendix A (Page 4)

**Union County Board of Developmental Disabilities
2012 Income and Expenditure Report Adjustments**

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 10 (Continued)				
3. Service Contracts (E) Facility Based Services	\$ 348,563	\$ (29,599) \$ (17,891) \$ (850)	\$ 300,223	To reclassify RSC match payment To reclassify building service expenses To reclassify Special Olympics expense
3. Service Contracts (G) Community Employment	\$ 523,918	\$ (64,336)		To reclassify RSC match payments
4. Other Expenses (E) Facility Based Services	\$ 32,137	\$ (22,199) \$ (4,513)	\$ 437,383 \$ 27,624	To reclassify building service expenses To reclassify Special Olympics expenses
a1 Adult				
10. Community Employment (B) Less Revenue	\$ -	\$ 312,527	\$ 312,527	To record RSC expenses
Reconciliation to County Auditor Worksheet Expense:				
Plus: Lifeworks Match	\$ 32,500	\$ 29,599 \$ 64,336	\$ 126,435	To reclassify RSC match payment To reclassify RSC match payments

Appendix B
Union County Board of Developmental Disabilities
2013 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Schedule B-1, Section A				
1. Building Services (C) Child	620	(330)	290	To agree to 2011 square footage
2. Dietary Services (C) Child	-	750	750	To agree to 2011 square footage
4. Nursing Services (B) Adult	900	(900)	-	To agree to 2011 square footage
4. Nursing Services (C) Child	150	(24)	126	To agree to 2011 square footage
5. Speech/Audiology (C) Child	228	(60)	168	To agree to 2011 square footage
6. Psychology (C) Child	-	100	100	To agree to 2011 square footage
7. Occupational Therapy (B) Adult	264	(264)	-	To agree to 2011 square footage
7. Occupational Therapy (C) Child	389	93	482	To agree to 2011 square footage
8. Physical Therapy (C) Child	389	93	482	To agree to 2011 square footage
11. Early Intervention (C) Child	2,760	(2,472)	288	To agree to 2011 square footage
12. Pre-School (C) Child	6,002	3,151	9,153	To agree to 2011 square footage
14. Facility Based Services (B) Adult	12,860	(12,860)	-	To agree to 2011 square footage
16. Supported Emp. - Comm Emp. (B) Adult	2,784	(2,784)	-	To agree to 2011 square footage
17. Medicaid Administration (A) MAC	-	12	12	To agree to 2011 square footage
21. Service and Support (D) General	3,750	(3,606)	144	To agree to 2011 square footage
22. Program Supervision Admin (B) Adult	1,192	(1,192)	-	To agree to 2011 square footage
22. Program Supervision (C) Child	958	(370)	588	To agree to 2011 square footage
23. Administration (D) General	1,365	445	1,810	To agree to 2011 square footage
25. Non-Reimbursable (D) General	-	443	443	To agree to 2011 square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (C) Supported Emp. - Community Employment	-	29	29	To match CE units report
4. 15 Minute Units (C) Supported Emp. - Community Employment	-	15,259		To match CE units report
		(94)	15,165	To remove unit errors found in paid claims
Schedule B-3				
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 31,280	\$ 31,280	To match detailed expenditure report
7. Supported Emp. - Comm. Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 298,255	\$ 298,255	To match detailed expenditure report
Schedule B-4				
1. TCM Units (D) 4th Quarter	4,640	(75)	4,565	To reclassify Home Choice units
2. Other SSA Allowable Units (D) 4th Quarter	1,586	(283)	1,303	To match detailed SSA report
3. Home Choice (D) 4th Quarter	-	75	75	To reclassify Home Choice units
5. SSA Unallowable Units (C) 3rd Quarter	620	(299)	321	To match detailed SSA report
5. SSA Unallowable Units (D) 4th Quarter	380	(380)	-	To match detailed SSA report
Schedule C				
V. Other Revenues				
(G) Active Treatment Fees From Received From Private ICFMR - COG Revenue	\$ 2,196	\$ (2,196)	\$ -	To match final COG workbook
(H) Refunds- COG Revenue	\$ -	\$ 2,196	\$ 2,196	To match final COG workbook
Worksheet 1				
4. Fixtures (D) Unasgn Children Programs	\$ 1,508	\$ (1,508)	\$ -	To remove depreciation in period of acquisition
4. Fixtures (E) Facility Based Services	\$ 1,508	\$ (1,508)	\$ -	To match depreciation schedule
5. Movable Equipment (D) Unasgn Children Programs	\$ 1,604	\$ (1,604)		To remove depreciation in period of acquisition
		\$ 195		To record depreciation for file cabinet
		\$ 788	\$ 983	To record depreciation for label maker
5. Movable Equipment (E) Facility Based Services	\$ 689	\$ 213	\$ 902	To record depreciation for powered lift
5. Movable Equipment (N) Service & Support Admin	\$ -	\$ 418		To reclassify depreciation to match prior year
		\$ 813	\$ 1,231	To record depreciation for computers
5. Movable Equipment (X) Gen Expense All Prgm	\$ 5,617	\$ (418)		To reclassify depreciation to match prior year
		\$ (2,671)		To remove depreciation in period of acquisition
		\$ (356)		To remove depreciation in period of acquisition
		\$ (727)		To remove depreciation in period of acquisition
		\$ 832	\$ 2,277	To record depreciation for computers

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

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 1 (Continued)				
6. Capital Leases (V) Admin	\$ -	\$ 22,381	\$ 22,381	To record depreciation for copiers
8. COG Expenses (B) Pre-School	\$ -	\$ 2	\$ 2	To match final COG workbook
8. COG Expenses (E) Facility Based Services	\$ -	\$ 47	\$ 47	To match final COG workbook
8. COG Expenses (G) Community Employment	\$ -	\$ 2	\$ 2	To match final COG workbook
8. COG Expenses (L) Community Residential	\$ -	\$ 224	\$ 224	To match final COG workbook
8. COG Expenses (M) Family Support Services	\$ -	\$ 344	\$ 344	To match final COG workbook
8. COG Expenses (N) Service & Support Admin	\$ -	\$ 60	\$ 60	To match final COG workbook
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 619,882	\$ (63,352)	\$ 484,448	To reclassify Services Manager salary
		\$ (72,082)	\$ 484,448	To reclassify MAC payroll
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 249,323	\$ (20,880)	\$ 235,361	To reclassify Services Manager benefits
		\$ 6,918	\$ 235,361	To reclassify Intake/Referral Specialist benefits
3. Service Contracts (X) Gen Expense All Prgm.	\$ 236,553	\$ (2,091)	\$ 234,462	To reclassify unallowable public relations cost
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 565	\$ 565	To reclassify unallowable employee morale expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 117,792	\$ (565)	\$ 119,318	To reclassify unallowable employee morale expenses
		\$ 2,091	\$ 119,318	To reclassify unallowable public relations cost
5. COG Expenses (B) Pre-School	\$ -	\$ 66	\$ 66	To match final COG workbook
5. COG Expense (C) School Age	\$ -	\$ 3	\$ 3	To match final COG workbook
5. COG Expense (E) Facility Based Services	\$ -	\$ 1,683	\$ 1,683	To match final COG workbook
5. COG Expense (G) Community Employment	\$ -	\$ 75	\$ 75	To match final COG workbook
5. COG Expenses (L) Community Residential	\$ -	\$ 8,125	\$ 8,125	To match final COG workbook
5. COG Expense (M) Family Support Services	\$ -	\$ 12,195	\$ 12,195	To match final COG workbook
5. COG Expense (N) Service & Support Admin	\$ -	\$ 2,110	\$ 2,110	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ -	\$ 6,004	\$ 6,004	To match final COG workbook
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 281,863	\$ 1,770	\$ 283,633	To match detailed expenditure report and settlement sheets
Worksheet 2A				
1. Salaries (B) Pre-School	\$ 49,990	\$ (49,990)	\$ -	To reclassify Physical Development Specialist salary
1. Salaries (D) Unasgn Children Program	\$ 95,318	\$ (27,109)	\$ 68,209	To reclassify Executive Assistant salary
1. Salaries (E) Facility Based Services	\$ 177,155	\$ (177,155)	\$ -	To reclassify Production Foreman, Adult Day Services Manager and Secretary salaries
1. Salaries (N) Service & Support Admin	\$ 94,131	\$ (35,873)	\$ 58,258	To reclassify Secretary and Support Services Manager salaries
		\$ (58,258)	\$ -	To reclassify MAC payroll
2. Employee Benefits (B) Pre-School	\$ 13,860	\$ (13,860)	\$ -	To reclassify Physical Development Specialist benefits
2. Employee Benefits (D) Unasgn Children Program	\$ 52,617	\$ (8,364)	\$ 44,253	To reclassify Executive Assistant benefits
2. Employee Benefits (E) Facility Based Services	\$ 56,604	\$ (56,604)	\$ -	To reclassify Production Foreman, Adult Day Services Manager and Secretary benefits
2. Employee Benefits (N) Service & Support Admin	\$ 40,840	\$ (28,572)	\$ 12,268	To reclassify Secretary and Support Services Manager benefits
		\$ (12,268)	\$ -	To reclassify MAC payroll
Worksheet 3				
1. Salaries (X) Gen Expense All Prgm.	\$ 144,613	\$ 63,352	\$ 207,965	To reclassify Services Manager salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 50,200	\$ 20,880	\$ 71,080	To reclassify Services Manager benefits
3. Contract Services (E) Facility Based Services	\$ 3,671	\$ 18,050	\$ 21,721	To reclassify building service expenses
3. Contract Services (G) Community Employment	\$ 41	\$ 22,040	\$ 22,081	To reclassify building service expenses
3. Contract Services (N) Service & Support Admin	\$ 154	\$ 34,190	\$ 34,344	To reclassify building service expenses
3. Service Contracts (V) Admin	\$ 23,225	\$ (8,075)	\$ 15,150	To reclassify capital asset acquisition
4. Other Expenses (D) Unasgn Children Program	\$ 38,377	\$ (20,055)	\$ 18,322	To reclassify capital asset acquisition
4. Other Expenses (X) Gen Expense All Prgm.	\$ 9,248	\$ (3,950)	\$ 5,298	To reclassify capital asset acquisition
5. COG Expenses (B) Pre-School	\$ -	\$ 5	\$ 5	To match final COG workbook
5. COG Expenses (E) Facility Based Services	\$ -	\$ 124	\$ 124	To match final COG workbook
5. COG Expenses (G) Community Employment	\$ -	\$ 6	\$ 6	To match final COG workbook

Appendix B (Page 3)
Union County Board of Developmental Disabilities
2013 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>		<u>Correction</u>		<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 3 (Continued)						
5. COG Expenses (L) Community Residential	\$ -	\$	587	\$	587	To match final COG workbook
5. COG Expenses (M) Family Support Services	\$ -	\$	901	\$	901	To match final COG workbook
5. COG Expenses (N) Service & Support Admin	\$ -	\$	156	\$	156	To match final COG workbook
Worksheet 4						
14. Number of Meals Served (B) Pre-School	-		79		79	To record number of individuals served
Worksheet 5						
1. Salaries (B) Pre-School	\$ 469,647	\$	49,990	\$	519,637	To reclassify Physical Development Specialist salary
1. Salaries (D) Unasgn Children Program	\$ 29,214	\$	27,109	\$	56,323	To reclassify Executive Assistant salary
1. Salaries (O) Non-Federal Reimbursable	\$ 124,738	\$	(124,738)	\$	-	To reclassify MAC payroll
2. Employee Benefits (B) Pre-School	\$ 193,037	\$	13,860	\$	206,897	To reclassify Physical Development Specialist benefits
2. Employee Benefits (D) Unasgn Children Program	\$ 5,572	\$	8,364	\$	13,936	To reclassify Executive Assistant benefits
2. Employee Benefits (O) Non-Federal Reimbursable	\$ 58,770	\$	(20,406)	\$	38,364	To reclassify MAC payroll
4. Other Expenses (B) Pre-School	\$ 15,621	\$	(4,491)	\$	11,130	To reclassify capital asset acquisition
4. Other Expenses (L) Community Residential	\$ -	\$	4,938	\$	4,938	To reclassify Special Olympics expenses
5. COG Expenses (B) Pre-School	\$ 734	\$	(28)	\$	706	To match final COG workbook
5. COG Expenses (C) School Age	\$ -	\$	28	\$	28	To match final COG workbook
5. COG Expenses (L) Community Residential	\$ 104,083	\$	(18,696)	\$	85,387	To match final COG workbook
5. COG Expenses (M) Family Support Services	\$ 131,180	\$	(5,843)	\$	125,337	To match final COG workbook
Worksheet 6						
1. Salaries (I) Medicaid Admin	\$ -	\$	224,134	\$	224,134	To match MAC report
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$	103,596	\$	103,596	To match MAC report
Worksheet 7-B						
2. Employee Benefits (E) Facility Based Services	\$ 22,938	\$	664	\$	23,602	To match detailed expenditure report
Worksheet 7-C						
5. COG Expenses (M) Family Support Services	\$ -	\$	2,588	\$	2,588	To match final COG workbook
Worksheet 7-G						
5. COG Expenses (M) Family Support Services	\$ -	\$	3,255	\$	3,255	To match final COG workbook
Worksheet 8						
3. Service Contracts (B) Pre-School	\$ 256,698	\$	(256,698)	\$	-	To reclassify transportation costs with no corresponding statistics
3. Service Contracts (O) Non-Federal Reimbursable	\$ -	\$	256,698	\$	256,698	To reclassify transportation costs with no corresponding statistics
5. COG Costs (E) Facility Based Services	\$ -	\$	3,686	\$	3,686	To match final COG workbook
Worksheet 9						
1. Salaries (N) Service & Support Admin. Costs	\$ 710,837	\$	35,873			To reclassify Secretary and Support Services Manager salaries
			(39,614)	\$	707,096	To reclassify MAC payroll
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 272,390	\$	28,572			To reclassify Secretary and Support Services Manager benefits
			(6,918)			To reclassify Intake/Referral Specialist benefits
			(365)	\$	293,679	To reclassify MAC payroll
3. Contract Services (N) Service & Support Admin Cost	\$ 59,054	\$	(34,190)	\$	24,864	To reclassify building service expenses
5. COG Expenses (N) Service & Support Admin. Costs	\$ 13,155	\$	9,536	\$	22,691	To match final COG workbook
Worksheet 10						
1. Salaries (E) Facility Based Services	\$ 484,411	\$	177,155	\$	661,566	To reclassify Production Foreman, Adult Day Services Manager and Secretary salaries

Appendix B (Page 4)
Union County Board of Developmental Disabilities
2013 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 10 (Continued)				
2. Employee Benefits (E) Facility Based Services	\$ 100,001	\$ (664)		To match detailed expenditure report
		\$ 56,604	\$ 155,941	To reclassify Production Foreman, Adult Day Services Manager and Secretary benefits
3. Service Contracts (E) Facility Based Services	\$ 488,903	\$ (18,050)	\$ 470,853	To reclassify building service expenses
3. Service Contracts (G) Community Employment	\$ 483,324	\$ (73,854)		To reclassify RSC match payments
		\$ (22,040)	\$ 387,430	To reclassify building service expenses
4. Other Expenses (E) Facility Based Services	\$ 30,592	\$ (526)		To match detailed expenditure report
		\$ (4,938)	\$ 25,128	To reclassify Special Olympics expenses
4. Other Expenses (G) Community Employment	\$ 30,547	\$ (21,120)	\$ 9,427	To reclassify RSC match payment
5. COG Expenses (E) Facility Based Services	\$ 483	\$ 13,932	\$ 14,415	To match final COG workbook
a1 Adult				
10. Community Employment (B) Less Revenue	\$ -	\$ 315,189	\$ 315,189	To record RSC expenses
Reconciliation to County Auditor Worksheet Expense:				
Plus: Purchases Greater Than \$5,000	\$ 265,477	\$ 20,055		To reclassify capital asset acquisition
		\$ 8,075		To reclassify capital asset acquisition
		\$ 3,950		To reclassify capital asset acquisition
		\$ 4,491	\$ 302,048	To reclassify capital asset acquisition
Plus: RSC Match	\$ -	\$ 73,854		To reclassify RSC match payments
		\$ 21,120	\$ 94,974	To reclassify RSC match payment



Dave Yost • Auditor of State

UNION COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

UNION 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 9, 2016**