



Dave Yost • Auditor of State



**BUTLER 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 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 Butler County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2011 and 2012 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2011 and 2012 (Cost Report Guides) and to assist you in evaluating whether reported receipts and disbursements complied with 2 CFR 225 (OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments*), and other compliance requirements described in the procedures below. The County Board's management is responsible for preparing these reports. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

### **Statistics – Square Footage**

1. DODD requested that we tour the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle space. DODD also asked us to perform the additional procedures listed below only on those areas that changed by more than 10 percent from the final 2010 square footage totals.

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

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

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

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

We found no variances for rooms that were measured exceeding 10 percent.

**Statistics – Square Footage (Continued)**

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

We compared the square footage for each room on the floor plan of the Liberty Center building to the County Board's summary for each year. We found no variances exceeding 10 percent. We did note that the Hamilton Center building was erroneously excluded from the Cost Report in 2011. In addition, the 2012 floor plans for the Seven Mile, Hamilton Center and Middletown Center buildings did not agree to the square footage summaries. We reported these differences in Appendix A (2011) and Appendix B (2012).

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 square footage summary to the square footage reported in each cell in *Schedule B-1, Section A, Square Footage*.

We found variances as reported in Appendix A (2011). We found no variances exceeding 10 percent in 2012.

5. DODD requested that we obtain the County Board's methodology for allocating square footage between programs and review the methodology to ensure that square footage for areas shared by more than one type of service is allocated by program based on reported usage of the area in accordance with the Cost Report Guides.

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

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

**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 found no unassigned program or general expenses-all program costs.

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 2011 typical hours of service reported on *Schedule B-1*.

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 hours of service reported on *Schedule B-1*.

We found no differences.

**Statistics – Attendance (Continued)**

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 attendance by acuity, People by Acuity, Billing History - Summary 2011, Attendance by Consumer - Enclave Year 2012 and Billing History - Summary - SE- Community Employment reports for the number of individuals served, days of attendance, and 15 minute units with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation, Enclave and Community Employment on *Schedule B-1, Section B, Attendance Statistics* and determined if the statistics were reported in accordance with the Cost Report Guides. We also footed the County Board's reports on attendance statistics for accuracy.

We found no differences.

4. DODD requested that we report if the County Board's 2011 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*.

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*.

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

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

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

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

We traced the number of attendance days for four Adult Day Service individuals and one Enclave individual from the January, February, April through July and September through December 2012 from the County Board's weekly Liberty Center Attendance Records and monthly Provider Contract sheets to *Schedule B-1*.

We found no differences.

We compared each acuity level on the 2012 People by Acuity and Attendance by Consumer - Enclave Year 2012 reports to the Acuity Assessment Instrument or Individual Data System (IDS) screen prints for the same five individuals. We also selected an additional three 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; however, we found one individual where the acuity assessment instrument or equivalent document could not be located by the County Board.

### Statistics – Attendance (Continued)

7. DODD requested that we 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 (see 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 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 haphazardly selected 15 units from 2011 and 15 units from 2012 from the County Board's Billing History - Summary 2011 and Billing History - Summary - SE - Community Employment reports and determined if the units were calculated in accordance with the Cost Report Guides and met the service documentation requirements.

We found no differences or instances of non-compliance with these documentation requirements.

### Acuity Testing

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

We compared the County Board's attendance by acuity reports for Day Habilitation/Adult Day Services/ Vocational Habilitation and Enclave services with the Days of Attendance by Acuity supplemental worksheet for 2011.

We found no variances.

2. We compared two individuals from each acuity level on the County Board's 2011 attendance by acuity reports to the Acuity Assessment Instrument or IDS screen prints for each individual.

We found no variances.

### 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 2011 Transportation Total and 2012 yearly transportation reports with those statistics as reported in *Schedule B-3*. We also footed the County Board's transportation reports for accuracy.

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

2. DODD requested that we report variances of more than 10 percent of the total trips taken for 10 individuals for both 2010 and 2011 between the County Board's internal documentation versus the amount reported on *Schedule B-3, Quarterly Summary of Transportation Services*.

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

We found no differences in 2011. We found no differences exceeding 10 percent in 2012.



**Statistics – Transportation (Continued)**

3. DODD requested that we report variances if the County Board's cost of bus tokens/cabs was not within two percent of the total amount reported on *Schedule B-3, Quarterly Summary of Transportation Services*.

We compared the cost of bus tokens/cabs from the County Board's detailed payables reports to the amounts reported in *Schedule B-3*.

We found no differences exceeding two percent; however, we reviewed the County Board's detailed payables reports for any of these costs not identified by the County Board and we found unreported costs as reported in Appendix A (2011) and Appendix 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 Targeted Case Management (TCM), Other SSA Allowable, Home Choice and SSA Unallowable units from the County Board's SSA unit reports with those statistics reported in *Schedule B-4*. We also footed the County Board's SSA reports for accuracy.

We found no differences.

2. DODD requested that we report variances if the Other SSA Allowable units tested had an error rate exceeding 10 percent.

We haphazardly selected a sample of 61 Other SSA Allowable units for 2011 and 60 Other SSA Allowable units for 2012 from the SSA unit 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).

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

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

We haphazardly selected a sample of 61 SSA Unallowable units for 2011 and 62 SSA Unallowable units for 2012 from the SSA unit 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).

We found no differences exceeding 10 percent in 2011. We found differences as reported in Appendix B (2012).

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

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

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

The final 2011 Other SSA Allowable units decreased by five percent or more from 2010. The final 2012 Other SSA Allowable units decreased by five percent and Home Choice and SSA Unallowable units increased by five percent or more from 2011. We obtained the County Board's explanation that the Other SSA Allowable units decrease in both years was due to more individuals obtaining Medicaid eligibility. The increase in Home Choice units was because the County Board did not participate in the Home Choice program in 2011. The increase in SSA Unallowable units was a result of an increase in unallowable circumstances and an increase in clients.

5. DODD requested that we determine if the County Board maintained case note documentation for non-individual specific activities (general time units) as described in *Worksheet 9, Service and Support Administration Costs* of the Cost Report Guides. If the County Board did record general time units and they accounted for over 10 percent of total SSA units on the final *Schedule B-4* plus any general time units recorded, DODD asked us to determine if they were properly classified and report any variances with an error rate exceeding 10 percent and indicating a systemic issue.

We did not perform this procedure as the County Board stated it did not track general time units.

**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 Butler County Auditor Revenue reports for the Developmental Disabilities (1660), Capital (1670), and Developmental Disabilities Trust (5540) funds to the county auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We found no differences.

2. DODD asked us to determine whether total County Board receipts reported in the *Reconciliation to County Auditor Worksheets* reconciled within 1/4 percent of the county auditor's yearly report of total receipts for these funds, and if the Cost Reports do not reconcile within limits, to perform procedure 3.

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

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 detailed revenue report and other supporting documentation.

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

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

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

We compared revenue entries on *Schedule C, Income Report* to the Southwestern 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 Period Summary Reports - Revenues with Detail 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 \$121,752 in 2011 and \$771,433 in 2012 and Title XX revenues in the amount of \$241,175 in 2011 and \$259,709 in 2012.

We also noted Opportunities for Ohioans with Disabilities (formerly the Ohio Rehabilitation Services Commission) revenue in the amount of \$121,573 in 2011 and \$27,900 in 2012; however, corresponding expenses were offset on *Schedule a1, Adult Program* as reported in Appendix A (2011) and Appendix B (2012).

## Paid Claims Testing

1. We selected 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 or initials of the person delivering the service;
  - 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 services codes that have contracted services, DODD asked us to compare the County Board's usual and customary rate with the reimbursed rate to ensure that the County Board was reimbursed the lesser of the two as per Ohio Admin. Code § 5123:2-9-06. For any errors found, DODD asked that we obtain documentation and identify all overpayments related to reimbursements exceeding the usual and customary rate.

**Paid Claims Testing (Continued)**

We found instances of non-compliance with these documentation requirements in the following service codes: Adult Day Service and Vocational Habilitation Combination - 15 minute unit (AXF) and Targeted Case Management (TCM) service. We found no differences between the usual and customary and reimbursed rates for contracted services for commercial transportation in our sample.

**Recoverable Finding - 2011                      Finding \$427.01**

Service Code	Units	Review Results	Finding
TCM	43	Services provided to an incarcerated individual	\$427.01

**Recoverable Finding - 2012                      Finding \$644.22**

Service Code	Units	Review Results	Finding
AXF	33	Billed wrong procedure code resulting in overpayment	\$24.16
TCM	63	Billed for coverage exclusions (group services)	\$620.06
		<b>Total</b>	<b>\$644.22</b>

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

2. DODD asked 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 and Supported Employment - Community Employment units.

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

The County Board did not report costs on *Schedule A, Summary of Service Costs – By Program*, for Lines (20) to Line (25). We reviewed the MBS Summary by Service Code report and found the County Board did not receive reimbursement for these services.

**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 Appropriation Reports for the Developmental Disabilities (1660), Capital (1670), and Developmental Disabilities Trust (5540) funds.

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

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 the 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 detailed payables reports and other supporting documentation.

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

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

We noted that the detailed payables report did not match the 2011 and 2012 trial balance reports that were provided to compare detailed disbursement to the Cost Reports. The County Board indicated this was due to timing differences, system limitations and manual adjustments not shown on the report. We sorted and traced several account codes from the detailed payables report to the 2011 and 2012 trial balance report with no variances. The overall variance between the reports was less than .03 percent in 2011 with the detailed payables report exceeding the trial balance report by approximately \$6,400. In 2012, the trial balance report exceeded the detailed payables report by approximately \$32,000. We inquired with the County Board and it provided supporting documentation for the difference which showed that the total in the trial balance report was correct.

We compared all service contract and other expenses entries on worksheets 2 through 10 to the County Board's 2011 and 2012 trial balance reports.

We found no differences.

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).

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.

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

We scanned the County Board's 2011 and 2012 detailed payables reports and additional supporting documentation 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 and (G) Community Employment 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 misclassified and non-federal reimbursable costs as reported in Appendix A (2011) and Appendix B (2012).

We also reviewed the purchase of service contract between the County Board and Universal Transportation Systems, Inc. and City Transport, Inc. and noted the County Board was charged a particular rate for each trip provided. Through our review of the contract and discussion with the County Board, the amount paid was also for providing an aide; curb-to-curb service; appropriate training, certification and maintaining specific knowledge of each individuals' needs; maintaining compliance with rules; and preparing and submitting monthly billings for services provided.

The County Board indicated it compares rates between its contracted transportation vendors and relies on that comparison to ensure reasonableness. The County Board had no other supporting documentation to show how the rates in the agreements were developed.

**Recommendation:**

We recommend the County Board ensure that its costs for contracted commercial transportation services meet all applicable requirements as outlined in the Cost Report Guides, 2 CFR Part 225 and the Provider Reimbursement Manual (CMS Publication 15-1). The County Board should review DODD guidance on this issue in document titled "Guidance Issued By DODD Regarding Non-Medical Transportation Provided by an Operator of Commercial Vehicles" which was distributed in May 2015 and ensure that its practices are consistent with this guidance. The County Board should seek assistance from DODD as needed.

7. DODD asked us to scan the County Board's detailed expenditure reports for items purchased during 2011 and 2012 that met the County Board's capitalization threshold and trace them to inclusion on the County Board's fixed asset listing.

We scanned the County Board's 2011 and 2012 detailed payables 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 - State Report schedules.

We found unrecorded purchases meeting the capitalization criteria in procedure 8 below. We found additional unrecorded purchases meeting the capitalization criteria in 2012 as reported in Appendix B.

8. DODD asked us to select 60 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 60 disbursements from 2011 and 2012 from the County Board's 2011 and 2012 detailed payables reports that were classified as service contract and other expenses on worksheets 2 through 10. We determined if supporting documentation was maintained as required by 2 CFR 225 (OMB Circular A-87, Appendix A, (C)(1)(j)) and the disbursement was properly classified according to the Cost Report Guides.

We found misclassified and non-federal reimbursable costs in 2011 and misclassified costs in 2012. We also found unrecorded purchases meeting the capitalization criteria in 2011 and 2012. We reported these differences in Appendix A (2011) and Appendix B (2012). We reported differences for 2011 purchases to record their first year's depreciation in Appendix B (2012).

### **Property, Depreciation, and Asset Verification Testing**

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

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

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

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

We found no differences in 2011. We found no differences exceeding \$100 in 2012.

3. We compared the County Board's final 2010 Depreciation - State Report schedule to the County Board's 2011 and 2012 Depreciation - State Report schedules for changes in the depreciation amounts for assets purchased prior to the periods under review, depreciation taken on the same asset more than once, assets that have been fully depreciated in prior years, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides.

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

4. We haphazardly selected three of the County Board's fixed assets which met the County Board's capitalization policy and were being depreciated in their first year in either 2011 or 2012 and determined if the useful lives agreed to the estimated useful lives prescribed in the 2008 American Hospital Association (AHA) Asset Guide. We also recomputed the first year's depreciation for these assets, based on their cost, acquisition date and useful life to determine compliance with the Cost Report Guides and AHA Asset Guide.

We found no differences.

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

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 determine 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 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 one disposed asset from the County Board's 2012 list of disposed assets and determined if the asset was removed from the County Board's fixed asset ledger. We also recalculated depreciation and any gain or loss applicable to 2012 for the disposed items based on its undepreciated basis and any proceeds received from the sale of the asset to determine compliance with the Cost Report Guides and CMS Publication 15-1, Chapter 1.

We found difference as reported in Appendix B (2012).

### **Payroll Testing**

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

We totaled salaries and benefits from worksheets 2 through 10 from the Cost Reports and compared the yearly totals to the county auditor's Appropriations Reports for the Developmental Disabilities (1660), Capital (1670), and Developmental Disabilities Trust (5540) funds.

The variance was less than two percent.

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

We compared all salary and employee benefit entries on worksheets 2 through 10 to the County Board's 2011 and 2012 trial balance reports.

We found no differences.

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

We selected 40 employees and compared the County Board's organizational chart, Roster for Salary Payroll reports and job descriptions to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides.

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

4. DODD asked us to scan the County Board's detailed payroll reports for 2011 and 2012 and compare classification of employees to entries on worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with the Cost Report Guides if the errors in procedure 3 above exceeded 10 percent.



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

We did not perform this procedure as the errors in procedure 3 did not exceed 10 percent.

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

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

We compared the salary and benefits entered on the MAC Cost by Individual reports to the County Board's Employee Cost Report - Hourly Payroll - Less than 100% Billers reports.

We found no variance exceeding one percent.

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

We found no differences.

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

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

4. We selected 18 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 17 RMTS observed moments from the second quarter of 2012 in which they documented their time spent on administering Medicaid-funded programs. We determined if supporting documentation of the County Board employees' activity for each observed moment was maintained and the observed moment was properly classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2010 and 2012.

We found no differences in 2011. We found one observed moment in 2012 for Activity Code 8-Referral, Coordination and Monitoring of Non-Medicaid Services in which the accompanying supporting documentation was unclear or vague to support the response to the sampled moment.

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

We 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.

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

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

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

**Dave Yost**  
Auditor of State

September 9, 2015

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

	<u>Reported</u> <u>Amount</u>	<u>Correction</u>	<u>Corrected</u> <u>Amount</u>	<u>Explanation of Correction</u>
<b>Schedule B-1, Section A</b>				
1. Building Services (B) Adult	1,658	(548)	1,110	To agree to square footage summary
1. Building Services (C) Child	1,236	296	1,532	To agree to square footage summary
4. Nursing Services (C) Child	96	(55)	41	To agree to square footage summary
5. Speech/Audiology (B) Adult	184	(184)	-	To agree to square footage summary
8. Physical Therapy (B) Adult	56	(56)	-	To agree to square footage summary
11. Early Intervention (C) Child	14,907	(4,141)	10,766	To agree to square footage summary
16. Supported Emp. - Comm Emp. (B) Adult	193	(50)	143	To agree to square footage summary
17. Medicaid Administration (A) MAC	750	(750)	-	To agree to square footage summary
19. Community Residential (D) General	5,032	(3,052)	1,980	To agree to square footage summary
21. Service And Support Admin (D) General	5,382	1,460	6,842	To agree to square footage summary
22. Program Supervision (B) Adult	-	1,522	1,522	To agree to square footage summary
23. Administration (D) General	4,604	(595)	4,009	To agree to square footage summary
25. Non-Reimbursable (B) Adult	-	36,230	36,230	To record Hamilton Center square footage
<b>Schedule B-3</b>				
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ 50,093	\$ 278	\$ 50,371	To report correct cost of bus, tokens, cabs
7. Supported Emp. -Comm Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ 63,871	\$ 5,147		To report correct cost of bus, tokens, cabs
		\$ 2,820	\$ 71,838	To report cost of bridges transportation
<b>Schedule B-4</b>				
2. Other SSA Allowable Units (D) 4th Quarter	7,120	(6)		To reclassify SSA Unallowable units
		(6)	7,108	To remove general time units
5. SSA Unallowable Units (D) 4th Quarter	1,074	6	1,080	To reclassify SSA Unallowable units
<b>Schedule C</b>				
<b>II. Department of DD</b>				
(A) Family Support Services- COG Revenue	\$ -	\$ 234,000	\$ 234,000	To match final COG workbook
<b>Worksheet 1</b>				
3. Buildings/Improve. (M) Family Support Services	\$ 15,980	\$ (15,980)	\$ -	To reclassify administration depreciation
3. Buildings/Improve. (V) Admin	\$ -	\$ 15,980	\$ 15,980	To reclassify administration depreciation
4. Fixtures (D) Unasgn Children Programs	\$ -	\$ 6,479	\$ 6,479	To record HVAC depreciation
4. Fixtures (L) Community Residential	\$ -	\$ 1,143	\$ 1,143	To record heat pump depreciation
4. Fixtures (M) Family Support Services	\$ 73	\$ (73)	\$ -	To reclassify administration depreciation
4. Fixtures (V) Admin	\$ -	\$ 73	\$ 73	To reclassify administration depreciation
5. Movable Equipment (D) Unasgn Children Programs	\$ 3,340	\$ 112	\$ 3,452	To correct HVAC repair depreciation
5. Movable Equipment (M) Family Support	\$ 6,786	\$ (6,786)	\$ -	To reclassify administration depreciation
5. Movable Equipment (U) Transportation	\$ 24,418	\$ (720)	\$ 23,698	To reclassify snow plow depreciation
5. Movable Equipment (V) Admin	\$ -	\$ 6,786		To reclassify administration depreciation
		\$ (4,183)	\$ 2,603	To correct backup generator depreciation
5. Movable Equipment (X) Gen Expense All Prgm.	\$ 5,058	\$ 720	\$ 5,778	To reclassify snow plow depreciation
<b>Worksheet 2</b>				
4. Other Expenses (O) Non-Federal Reimbursable	\$ 52,709	\$ 18,677		To reclassify unallowable employee recognition, promotional and food expenses
		\$ (5,000)	\$ 66,386	To reclassify fees paid to COG
4. Other Expenses (X) Gen Expense All Prgm.	\$ 513,175	\$ (14,866)		To reclassify capital asset acquisition
		\$ (18,677)	\$ 479,632	To reclassify unallowable employee recognition, promotional and food expenses
5. COG Expenses (L) Community Residential	\$ -	\$ 2,675	\$ 2,675	To match final COG workbook
5. COG Expense (M) Family Support Services	\$ -	\$ 10,267	\$ 10,267	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ -	\$ 402,792	\$ 402,792	To match final COG workbook
<b>Worksheet 2A</b>				
1. Salaries (E) Facility Based Services	\$ 508,937	\$ (44,351)		To reclassify Day Habilitation Coordinator salary
		\$ (35,834)	\$ 428,752	To reclassify Habilitation Coordinator salary
1. Salaries (L) Community Residential	\$ 250,277	\$ (1,483)	\$ 248,794	To reclassify RSC payroll

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

	<u>Reported</u> <u>Amount</u>	<u>Correction</u>	<u>Corrected</u> <u>Amount</u>	<u>Explanation of Correction</u>
<b>Worksheet 2A (Continued)</b>				
2. Employee Benefits (E) Facility Based Services	\$ 337,625	\$ (22,404)		To reclassify Day Habilitation Coordinator benefits
		\$ (13,639)	\$ 301,582	To reclassify Habilitation Coordinator benefits
<b>Worksheet 3</b>				
4. Other Expenses (E) Facility Based Services	\$ 400,376	\$ 456	\$ 400,832	To reclassify landscaping expenses
<b>Worksheet 5</b>				
3. Service Contracts (L) Community Residential	\$ 708,004	\$ (8,451)		To reclassify RSC expenses
		\$ (15,000)		To reclassify RSC match expense
		\$ (166,958)	\$ 517,595	To reclassify developmental center fees
3. Service Contracts (M) Family Support Services	\$ 394,000	\$ (234,000)	\$ 160,000	To reclassify fees paid to COG
5. COG Expenses (M) Family Support Services	\$ -	\$ 180,230	\$ 180,230	To match final COG workbook
<b>Worksheet 6</b>				
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 54,199	\$ 54,199	To match final COG workbook
<b>Worksheet 8</b>				
3. Service Contracts (E) Facility Based Services	\$ 329,308	\$ (1,075)	\$ 328,233	To reclassify Comm. Employment trip expenses
3. Service Contracts (G) Community Employment	\$ 155,627	\$ 1,075	\$ 156,702	To reclassify Comm. Employment trip expenses
<b>Worksheet 9</b>				
1. Salaries (N) Service & Support Admin. Costs	\$ 2,360,977	\$ (46,961)	\$ 2,314,016	To reclassify RSC payroll
4. Other Expenses (N) Service & Support Admin. Costs	\$ 78,978	\$ (8,947)	\$ 70,031	To reclassify RSC expenses
<b>Worksheet 10</b>				
1. Salaries (E) Facility Based Services	\$ 1,206,545	\$ 44,351		To reclassify Day Habilitation Coordinator salary
		\$ 35,834	\$ 1,286,730	To reclassify Habilitation Coordinator salary
1. Salaries (G) Community Employment	\$ 42,346	\$ 1,483		To reclassify RSC payroll
		\$ 46,961	\$ 90,790	To reclassify RSC payroll
2. Employee Benefits (E) Facility Based Services	\$ 929,638	\$ 22,404		To reclassify Day Habilitation Coordinator benefits
		\$ 13,639	\$ 965,681	To reclassify Habilitation Coordinator benefits
3. Service Contracts (E) Facility Based Services	\$ 278,168	\$ (10,593)		To reclassify Community Employment expenses
		\$ (456)	\$ 267,119	To reclassify landscaping expenses
3. Service Contracts (G) Community Employment	\$ 190,295	\$ 8,451		To reclassify RSC expenses
		\$ 10,593	\$ 209,339	To reclassify Community Employment expenses
4. Other Expenses (E) Facility Based Services	\$ 137,232	\$ (450)	\$ 136,782	To reclassify Community Employment expenses
4. Other Expenses (G) Community Employment	\$ 6,724	\$ 450		To reclassify Community Employment expenses
		\$ 8,947	\$ 16,121	To reclassify RSC expenses
<b>a1 Adult</b>				
10. Community Employment (B) Less Revenue	\$ -	\$ 8,451		To record RSC expenses
		\$ 244		To record RSC expenses
		\$ 57,393	\$ 66,088	To record RSC expenses
<b>Reconciliation to County Auditor Worksheet</b>				
<b>Expense:</b>				
Plus: Purchases Greater Than \$5,000	\$ 749,321	\$ 14,866	\$ 764,187	To reclassify capital asset acquisition
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ 7,625,000	\$ 234,000		To reclassify fees paid to COG
		\$ 5,000	\$ 7,864,000	To reconcile fees paid to COG
Plus: RSC Match	\$ -	\$ 15,000	\$ 15,000	To reclassify RSC match expense
Plus: Other	\$ -	\$ 166,958	\$ 166,958	To reclassify developmental center fees
Less: Capital Costs	\$ (239,448)	\$ 4,183		To reconcile off depreciation adjustment
		\$ (112)		To reconcile off depreciation adjustment
		\$ (6,479)		To reconcile off depreciation adjustment
		\$ (1,143)	\$ (242,999)	To reconcile off depreciation adjustment

Appendix A (Page 3)

Butler County Board of Developmental Disabilities

2011 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>		<u>Correction</u>		<u>Corrected Amount</u>	<u>Explanation of Correction</u>	
<b>Medicaid Administration Worksheet</b>							
6- Ancillary Costs (A) Reimbursement	\$	-	\$	45,097	\$	45,097	To record ancillary costs
10. Requested Through Calendar Year							

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

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Schedule A</b>				
19. Room and Board/Cost to Live (L) Community Residential	\$ 477,924	\$ 10,327	\$ 488,251	To match final COG workbook
<b>Schedule B-1, Section A</b>				
19. Community Residential (D) General	3,131	1,152	4,283	To correct square footage total
25. Non-Reimbursable (B) Adult	66,423	(7,840)	58,583	To correct square footage total
<b>Schedule B-3</b>				
7. Supported Emp. -Comm Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ 66,278	\$ 1,006	\$ 67,284	To report correct cost of bus, tokens, cabs
<b>Schedule B-4</b>				
5. SSA Unallowable Units (D) 4th Quarter	1,020	(7)	1,013	To remove general time units
<b>Schedule C</b>				
<b>I. County</b>				
(B) Interest- COG Revenue	\$ 1,905	\$ 308	\$ 2,213	To match final COG workbook
<b>II. Department of MR/DD</b>				
(A) Family Support Services- COG Revenue	\$ 360,000	\$ (360,000)	\$ -	To match final COG workbook
<b>V. Other Revenues</b>				
(D) Family Support Service Fees - COG Revenue	\$ 34,000	\$ (34,000)	\$ -	To match final COG workbook
(I) Other (Detail On Separate Sheet)- COG Revenue				
44 Individual Budgets	\$ 25,000	\$ (25,000)	\$ -	To match final COG workbook
45 Public Relations	\$ 15,000	\$ (15,000)	\$ -	To match final COG workbook
<b>Worksheet 1</b>				
4. Fixtures (D) Unasn Children Programs	\$ 5,654	\$ 6,479	\$ 12,133	To record HVAC depreciation
4. Fixtures (E) Facility Based Services	\$ 1,728	\$ 892	\$ 2,620	To record depreciation for fiber optics
4. Fixtures (L) Community Residential	\$ 1,470	\$ 1,143	\$ 2,613	To record heat pump depreciation
5. Movable Equipment (V) Admin	\$ 6,663	\$ (4,183)	\$ 2,480	To correct backup generator depreciation
5. Movable Equipment (X) Gen Expense All Prgm.	\$ 5,770	\$ 150	\$ 5,920	To record gain on sale of truck
<b>Worksheet 2</b>				
4. Other Expenses (O) Non-Federal Reimbursable	\$ 63,743	\$ (15,000)		To reclassify fees paid to the COG
		\$ 27,117	\$ 75,860	To reclassify unallowable employee morale, promotional and general governmental expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 548,824	\$ (27,117)	\$ 521,707	To reclassify unallowable employee morale, promotional and general governmental expenses
5. COG Expenses (L) Community Residential	\$ -	\$ 2,057	\$ 2,057	To match final COG workbook
5. COG Expense (M) Family Support Services	\$ 33,679	\$ 3,278	\$ 36,957	To match final COG workbook
5. COG Expense (N) Service & Support Admin	\$ 5,335	\$ (5,335)	\$ -	To match final COG workbook
5. COG Expense (O) Non-Federal	\$ 347,662	\$ 710,542	\$ 1,058,204	To match final COG workbook
10. Unallowable Fees (O) Non-Federal	\$ 372,561	\$ (11,420)		To reclassify RSC match
		\$ (49,984)	\$ 311,157	To reclassify RSC expenses
<b>Worksheet 2A</b>				
1. Salaries (E) Facility Based Services	\$ 439,865	\$ (46,857)		To reclassify Day Habilitation Coordinator
		\$ (37,955)	\$ 355,053	To reclassify Habilitation Coordinator salary
2. Employee Benefits (E) Facility Based	\$ 174,863	\$ (23,056)		To reclassify Day Habilitation Coordinator
		\$ (17,174)	\$ 134,633	To reclassify Habilitation Coordinator benefits
4. Other Expenses (N) Service & Support Admin	\$ 42,318	\$ (25,000)	\$ 17,318	To reclassify FCFC expense
<b>Worksheet 3</b>				
4. Other Expenses (L) Community Residential	\$ -	\$ 6,421	\$ 6,421	To reclassify fire repair costs
4. Other Expenses (X) Gen Expense All Prgm.	\$ 811,208	\$ (7,200)		To reclassify capital asset acquisition
		\$ (9,744)		To reclassify capital asset acquisition
		\$ (6,421)	\$ 787,843	To reclassify fire repair costs

Appendix B (Page 2)

Butler County Board of Developmental Disabilities  
2012 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Worksheet 5</b>				
3. Service Contracts (A) Early Intervention	\$ 15,365	\$ (3,705)		To reclassify speech expenses
		\$ 25,000	\$ 36,660	To reclassify FCFC expense
3. Service Contracts (L) Community Residential	\$ 1,010,045	\$ (13,924)		To reclassify community employment expenses
		\$ (387,656)	\$ 608,465	To reclassify developmental center fees
3. Service Contracts (M) Family Support Services	\$ 403,811	\$ (394,000)	\$ 9,811	To reclassify fees paid to the COG
5. COG Expenses (L) Community Residential	\$ -	\$ 22,262	\$ 22,262	To match final COG workbook
5. COG Expenses (M) Family Support Services	\$ 410,236	\$ (10,314)	\$ 399,922	To match final COG workbook
5. COG Expenses (O) Non-Federal	\$ 22,292	\$ (22,292)	\$ -	To match final COG workbook
<b>Worksheet 6</b>				
5. COG Expenses (O) Non-Federal Reimbursable	\$ 34,961	\$ (34,961)	\$ -	To match final COG workbook
<b>Worksheet 7-C</b>				
4. Other Expenses (A) Early Intervention	\$ 7,337	\$ 3,705	\$ 11,042	To reclassify speech expenses
<b>Worksheet 10</b>				
1. Salaries (E) Facility Based Services	\$ 1,067,937	\$ 46,857		To reclassify Day Habilitation Coordinator
		\$ 37,955	\$ 1,152,749	To reclassify Habilitation Coordinator salary
2. Employee Benefits (E) Facility Based Services	\$ 438,838	\$ 23,056		To reclassify Day Habilitation Coordinator benefits
		\$ 17,174	\$ 479,068	To reclassify Habilitation Coordinator benefits
3. Service Contracts (E) Facility Based Services	\$ 224,965	\$ (378)	\$ 224,587	To reclassify Enclave expenses
3. Service Contracts (F) Enclave	\$ 31,217	\$ 378	\$ 31,595	To reclassify Enclave expenses
3. Service Contracts (G) Community	\$ 168,103	\$ 13,924	\$ 182,027	To reclassify community employment expenses
4. Other Expenses (G) Community Employment	\$ 5,242	\$ 49,984	\$ 55,226	To reclassify RSC expenses
<b>a1 Adult</b>				
10. Community Employment (B) Less Revenue	\$ 84,269	\$ 49,984	\$ 134,253	To record RSC expenses
<b>Reconciliation to County Auditor Worksheet Expense:</b>				
Plus: Purchases Greater Than \$5,000	\$ -	\$ 7,200		To reclassify capital asset acquisition
		\$ 9,744	\$ 16,944	To reclassify capital asset acquisition
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ 6,706,250	\$ 15,000		To reclassify fees paid to the COG
		\$ 394,000	\$ 7,115,250	To reclassify fees paid to the COG
Plus: Other	\$ -	\$ 11,420		To reclassify RSC match
		\$ 387,656	\$ 399,076	To reclassify developmental center fees
Less: Capital Costs	\$ (360,811)	\$ 4,183		To reconcile off depreciation adjustment
		\$ (150)		To reconcile off depreciation adjustment
		\$ (892)		To reconcile off depreciation adjustment
		\$ (6,479)		To reconcile off depreciation adjustment
		\$ (1,143)	\$ (365,292)	To reconcile off depreciation adjustment
Less: COG Expenses Posted on Schedule A	\$ -	\$ (10,327)	\$ (10,327)	To reconcile Schedule A COG expenses
<b>Medicaid Administration Worksheet</b>				
6- Ancillary Costs (A) Reimbursement	\$ -	\$ 56,472	\$ 56,472	To record ancillary costs
10. Requested Through Calendar Year				





# Dave Yost • Auditor of State

**BUTLER COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

**BUTLER 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  
OCTOBER 13, 2015**