



Dave Yost • Auditor of State



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

<b>Title</b>	<b>Page</b>
Independent Auditors' Report .....	1
Paid Claims - Recoverable Findings – 2010.....	7
Paid Claims - Recoverable Findings – 2011.....	8
Appendix A: Income and Expenditure Report Adjustments – 2010.....	13
Appendix B: Income and Expenditure Report Adjustments – 2011.....	16

**THIS PAGE INTENTIONALLY LEFT BLANK**



# Dave Yost • Auditor of State

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

Halina Schroeder, Audit Chief  
Division of Fiscal Administration, Audit Office  
Ohio Department of Developmental Disabilities  
30 E. Broad Street, 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 Henry County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2010 and 2011 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2010 and 2011 (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.

The Auditor of State, under the same authority noted above, also performed the Acuity Testing procedures below for the 2008, 2009, 2010, and 2011 Cost Reports.

### **Statistics – Square Footage**

1. DODD requested us to tour the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle space and, if final 2009 square footage totals are the same and no significant changes in the floor plan have occurred, to perform no additional procedures.

We toured the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle floor space. We found no unreported rented or idle space. We did find unreported idle space and this variance is reported in Appendix A (2010).

We also compared 2010 and 2011 square footage totals to final 2009 square footage totals and noted significant changes have occurred. We discussed square footage changes with the County Board and reported variances in Appendix A (2010). In addition, we performed the procedures below.

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

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

We found no square footage variances for rooms that were measured.

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

The County Board did not include square footage on the floor plans. We compared each room on the floor plan of the Napoleon building to the County Board's summary for 2010 and compared each room on the floor plan of the Preschool building to the County Board's summary for 2011 to ensure all rooms were included.

We found no variances when comparing the floor plans for the Napoleon and Preschool buildings to the County Board's summaries.

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

We compared the County Board's square footage summary for 2010 and 2011 to the square footage reported for each cell in *Schedule B-1, Section A, Square Footage*.

We found no variances exceeding 10 percent in 2010. We found variances exceeding 10 percent as reported in Appendix B (2011).

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

We found no inconsistencies between the County Board's methodology and the Cost Report Guides.

### **Statistics – Attendance**

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

We determined that there were no individuals served or units of service omitted on *Schedule B-1, Section B, Attendance Statistics*, worksheet 4, or worksheets 7A to 7H which resulted in unassigned program or general expenses-all program costs.

2. DODD asked us to compare the County Board's final 2009 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 2010 and 2011 and, if the hours are the same, to do no additional procedures.

We compared the final 2009 typical hours of service to the typical hours of service reported on *Schedule B-1* for 2010 and 2011.

We found no differences in 2011. We reported differences as reported in Appendix A (2010).

3. DODD requested us to 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 Service reports for the number of individuals served, days of attendance, and the Units Provided Detail reports for 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 variances exceeding two percent. We reported these variances in Appendix A (2010) and Appendix B (2011).

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

We compared the County Board's final 2009 number of individuals served to the final individuals served for Day Habilitation/Adult Day Services/Vocational Habilitation and Enclave for 2010 and then we compared the final 2010 individuals served to the final individuals served for 2011 on *Schedule B-1, Section B, Attendance Statistics* and determined if the variances were over 10 percent.

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

5. DODD requested us to report variances if the individuals served on *Schedule B-1, Section B, Attendance Statistics* were not within three of the individuals documented on the attendance sheets.

We haphazardly selected 15 individual names from the County Board's attendance sheets for 2010 and 15 for 2011 for both Adult Day Services and Enclave and compared the individuals by name to the compiled listing of individuals served by program documentation which rolls up to *Schedule B-1, Section B, Attendance Statistics*.

We found no differences.

6. DODD requested us to report variances to *Schedule B-1, Section B, Attendance Statistics* if more than three of the 15 minute community employment units tested were not calculated in accordance with the Cost Report Guide.

We haphazardly selected 16 units from 2010 and 17 units from 2011 from the County Board's Units Provided Detail reports and determined if the units were calculated in accordance with the Cost Report Guides.

We found no differences.

### **Acuity Testing**

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

We compared the County Board's attendance by acuity reports for 2008, 2010, and 2011 and Attendance By Month All Clients (By Age Group) report for 2009 for the number of days of attendance for Day Habilitation/Adult Day Services/ Vocational Habilitation and Enclave with the Days of Attendance by Acuity supplemental worksheet for 2008, 2009, 2010, and 2011.

We found no variances for 2008 and 2011.

For 2009, we found 314 Adult Day Services attendance days should be added to acuity level A and 44 Adult Day Services attendance days should be added to acuity level B.

For 2010, we found eight Enclave attendance days should be removed from acuity level A.

We reported these differences on revised Days of Attendance by Acuity supplemental worksheet for 2009 and 2010 and submitted it to DODD.

2. We also compared two individuals from each acuity level on the County Board's 2008 through 2011 attendance by acuity reports to the Acuity Assessment Instrument for each individual for 2008, 2009, 2010, and 2011.

We found no acuity variances for days of attendance reported on the Days of Attendance by Acuity supplemental worksheet for 2008, 2009, 2010, and 2011 attendance acuity report.

### **Statistics – Transportation**

1. DODD requested us to 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 Transportation quarterly reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Services*. We also footed the County Board's transportation reports for accuracy.

We found no variances or computational errors exceeding two percent.

2. DODD requested us to report variances of more than 10 percent of the total trips taken for five 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 four adults and one child for April, October and November 2010 and July, August and September for 2011 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services*.

We found no differences exceeding 10 percent.

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

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*.

We found no differences in 2010. We found differences as reported in Appendix B (2011).

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

1. DODD requested us to report variances if the County Board's SSA units were not within two percent of total units reported on each line of *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration*.

We compared the number of SSA units (Targeted Case Management (TCM), Other SSA Allowable, and SSA Unallowable) from the TCM Allowable/Un-Allowable Summary with those statistics reported in *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration*. We also footed the County Board's SSA reports for accuracy.

We found no differences exceeding two percent in 2010. We found differences as reported in Appendix B (2011).

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

We haphazardly selected a sample of 60 Other SSA Allowable units for 2010 and 61 units in 2011 from the TCM Allowable/Un-Allowable reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F).

The units found to be in error exceeded 10 percent of our Other SSA Allowable services sample in 2010 and we reported these differences in Appendix A (2010). The units found to be in error did not exceed 10 percent of our sample for 2011.

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

We haphazardly selected a sample of 62 Unallowable SSA service units for 2010 and 61 units for 2011 from the TCM Allowable/Un-Allowable reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F).

We found no variances in 2010. The units found to be in error did not exceed 10 percent of our sample for 2011.

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

We compared the final 2009 SSA units to the final 2010 SSA units and compared the final 2010 SSA units to the final 2011 SSA units.

The final SSA Unallowable units decreased by more than five percent from 2010 to 2011 on *Schedule B-4* and we obtained the County Board's explanation that general time units were incorrectly included in 2010.

We reported a variance in Appendix A (2010) to remove general time units recorded as SSA Unallowable units in the second quarter of 2010.

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

We did not perform this procedure as the general time units in 2010 did not account for over 10 percent of total SSA units and the County Board stated it did not track general time units separately during 2011.

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

1. We compared the receipt totals from the 12/31/2010 and 12/31/2011 County Auditor's Revenue History report for the Hope Services (S1) fund 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.

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 State Account Code Detail Reports and other supporting documentation such as county tax settlement sheets.

We did not perform this procedure since the total County Board receipts were within 1/4 percent of the County Auditor's yearly receipt totals in procedure 2 above.

4. DODD asked us to compare revenue entries on *Schedule C, Income Report* to the Council of Governments prepared County Board Summary Workbooks for 2010 and 2011.

We compared revenue entries to *Schedule C, Income Report* to the Quadco Rehabilitation Center (COG) prepared County Board Summary Workbooks.

We found no differences.

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

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

- Miscellaneous refunds, reimbursements and other income in the amount of \$49,410 in 2010 and \$37,417 in 2011;
- IDEA Early Childhood Special Education revenues in the amount of \$46,229 in 2010 and \$61,751 in 2011;
- School Lunch Program revenues in the amount of \$21,292 in 2010 and \$22,174 in 2011; and
- Title XX revenues in the amount of \$22,172 in 2010 and \$41,476 in 2011.

**Paid Claims Testing**

1. We selected 100 paid claims among all service codes from 2010 and 2011 from the Medicaid Billing System (MBS) data and determined if the claims met the following service documentation requirements of Ohio Admin. Code Sections 5123:2-9-05, 5123-2-9-18 (H) (1)-(2), and 5101:3-48-01(F):

- Date of service;
- Place of service;
- Name of the recipient;
- Name of the provider;
- Signature of the person delivering the service or initials of the person delivering the service if the signature and corresponding initials are on file with the provider;
- Type of service (for homemaker/personal care, type must include if routine, on-site/on-call, or level one emergency);
- Number of units of the delivered service or continuous amount of uninterrupted time during which the service was provided; and
- Arrival and departure times of the provider of service's site visit to the recipient's location or of the recipient's visit to the provider of service's location.<sup>1</sup>

We found instances of non-compliance with these documentation requirements for 2010 and 2011 and selected an additional 50 claims across both years for review.

**Recoverable Finding - 2010 Finding \$121.08**

We determined the County Board was over reimbursed for one unit of Adult Day Support - 15 minute unit - IO waiver (ADF) service, 26 units of Supported Employment - Community - 15 minute unit - Level one waiver (FCO) service, and one unit of Targeted Case Management (TCM) service in which there was a lack of supporting documentation for the units billed.

Service Code	Units	Review Results	Total Finding
ADF	1	Lack of supporting documentation	\$ 3.58
FCO	26	Lack of supporting documentation	\$ 110.02
TCM	1	Lack of supporting documentation	\$ 7.48
<b>Total</b>			<b>\$ 121.08</b>

**Recoverable Finding - 2011 Finding \$128.48**

We determined the County Board was over reimbursed for two units of Supported Employment - Community - 15 minute unit - IO waiver (ACO) service, one unit of Supported Employment - Enclave - Daily unit - IO waiver (AND) service, two units of Non-Medical Transportation - One-way trip - Eligible vehicle - IO waiver (ATB) service, 40 units of Non-Medical Transportation - Mileage - 1 person - IO waiver (ATW) service, and one unit of Non-Medical Transportation - One-way trip - Eligible vehicle - Level one waiver (FTB) service in which there was a lack of supporting documentation for the units billed.

---

<sup>1</sup> 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).

Service Code	Units	Review Results	Total Finding
ACO	2	Lack of supporting documentation	\$ 8.23
AND	1	Lack of supporting documentation	\$ 21.98
ATB	4	Lack of supporting documentation	\$ 53.29
ATW	40	Lack of supporting documentation	\$ 32.59
FTB	1	Lack of supporting documentation	\$ 12.39
<b>Total</b>			<b>\$ 128.48</b>

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

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

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

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

We compared the amounts reported on *Schedule A, Summary of Service Costs – By Program*, Lines (20), Environmental Accessibility Adaptations to Line (25), Other Waiver Services to the amount reimbursed for these services in 2010 and 2011 on the MBS Summary by Service Code report.

Because reimbursements exceeded the amount reported by two percent in 2010 we obtained the County Board's explanation. The County Board stated the variance was due to reporting of costs for non-waiver individuals on *Schedule A*.

We reported these difference in Appendix A (2010). We found no differences in 2011.

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

1. We compared the disbursement totals from the 12/31/2010 and 12/31/2011 County Auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the County Auditor's Appropriation History Report balances for the Hope Services (S1) fund.

We found no differences.

2. DODD asked us to determine whether total County Board disbursements reported in the *Reconciliation to County Auditor Worksheets* reconciled within 1/4 percent of the County Auditor's yearly report of total disbursements for these funds.

Total County Board disbursements were within 1/4 percent of the County Auditor's yearly disbursement totals reported for these funds.

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

We did not perform this procedure since total County Board disbursements were within 1/4 percent of the County Auditor's yearly disbursement totals in procedure 2 above.

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

We compared all service contract and other expenses entries on worksheets 2 through 10 to the County Board's State Expenses Detailed reports.

We found no differences in 2010. We found differences as reported in Appendix B (2011).

5. DODD asked us to compare disbursement entries on *Schedule A, Summary of Service Costs – By Program* and worksheets 2 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 2 through 10 to the COG prepared County Board Summary Workbooks.

We found differences as reported in Appendix A (2010) and Appendix B (2011).

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

We scanned the County Board's State Expenses Detailed reports for service contracts and other expenses in the following columns and worksheets: Column X-General Expense all Programs on worksheets 2 through 8; Column N-Service and Support Administration Costs on worksheet 9; and Columns E-Facility Based Services, F-Enclave, 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 differences as reported in Appendix A (2010) and Appendix B (2011) for misclassified and non-federal reimbursable costs.

7. We scanned the County Board's State Expenses Detailed reports for items purchased during 2010 and 2011 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Depreciation report.

We found no unrecorded purchases meeting the capitalization criteria.

8. We haphazardly selected 20 disbursements from 2010 and 2011 from the County Board's State Expenses Detailed reports that were classified as service contract and other expenses on worksheets 2 through 10. We determined if supporting documentation was maintained as required by 2 CFR 225 (OMB Circular A-87, Appendix A, (C)(1)(j)) and the disbursement was properly classified according to the Cost Report Guides.

We found no differences in 2010. We reported differences in Appendix B (2011) for misclassified costs.

### Property, Depreciation, and Asset Verification Testing

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

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

2. We compared the County Board's final 2009 Depreciation report to the County Board's 2010 and 2011 Depreciation report for changes in the depreciation amounts for assets purchased prior to the periods under review which were not in compliance with the Cost Report Guides.

We found differences in depreciation as reported in Appendix A (2010) and Appendix B (2011).

3. DODD asked us to compare the depreciation costs reported in the County Board's Depreciation report 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 original Depreciation reports and found no variances. However, the County Board uses square footage to allocate depreciation expenses and due to variances found in the Statistics – Square Footage section the Depreciation schedule was updated to incorporate identified changes in square footage. We then compared all depreciation entries reported on *Worksheet 1, Capital Costs* to the revised Depreciation reports.

We found differences as reported in Appendix A (2010) and Appendix B (2011).

4. We scanned the County Board's Depreciation report for 2010 and 2011 for depreciation taken on the same asset more than once, assets that have been fully depreciated in prior years, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides.

We found no differences.

5. We haphazardly selected one of the County Board's fixed assets which met the County Board's capitalization policy and was purchased in 2010 to determine if the useful life agreed to the estimated useful life prescribed in the 2008 American Hospital Association (AHA) Asset Guide. We also recomputed the first year's depreciation for this asset, 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.

6. DODD asked us to haphazardly select the lesser of five percent or 20 disposed assets from 2010 and 2011 from the County Board's list of disposed assets and determined if the asset was removed from the County Board's fixed asset ledger. DODD also asked us to recalculate depreciation and any gain or loss applicable to 2010 (and 2011, if applicable) for the disposed items based on its undepreciated basis and any proceeds received from the disposal or sale of the asset to determine compliance with the Cost Report Guides and CMS Publication 15-1, Chapter 1.

We did not perform this procedure because the County Board stated that no capital assets were disposed of in 2010 or 2011. We also scanned the County Board's Revenue Received reports and did not find any proceeds from the sale or exchange of fixed assets.

### **Payroll Testing**

1. DODD asked us to determine whether total County Board salaries and benefits in the 2010 and 2011 Cost Reports were within two percent of the County Auditor's report totals for the Hope Services (S1) fund.

We totaled salaries and benefits from worksheets 2 through 10 from the 2010 and 2011 Cost Reports and compared the yearly totals to the County Auditor's Appropriation History reports.

The variance was less than two percent.

2. DODD asked us to compare the County Board's detailed payroll reports 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 IHAC Expense Detail reports.

We found differences as reported in Appendix A (2010) and Appendix B (2011).

3. We selected 29 employees and compared the County Board's organizational charts and IHAC Expense Detail reports to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides.

We reported differences in Appendix A (2010). We found no differences in 2011.

4. DODD asked us to scan the County Board's detailed payroll reports for 2010 and 2011 and compare classification of employees to entries on worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with the Cost Report Guides if the errors in Procedure 3 above exceeded 10 percent.

We scanned the County Board's IHAC Expense Detail reports for 2010 and 2011 and compared classification of employees to entries on worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with the Cost Report Guides.

We found no differences in 2010. We found differences as reported in Appendix B (2011).

### **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 Individual MAC Costs by Code and MAC RMTS reports to the County Board's payroll records.

We found no variance exceeding one percent.

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

We found no differences.

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

We reported differences in Appendix A (2010) and Appendix B (2011).

4. We selected 11 RMTS observed moments completed by employees of the County Board from the DODD RMTS Participant Moments Question and Answer report for the fourth quarter of 2010 and 11 RMTS observed moments from the third quarter of 2011 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 2011.

We found no differences.

We did not receive a response from officials to the exceptions noted above.

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on the County Board's Cost Reports. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

This report replaces the report for the period of January 1, 2010 to December 31, 2011 previously dated February 18, 2014. You should rely on this report rather than on our report dated February 18, 2014. Under the same authority noted above, procedure 1 in the Acuity Testing section, procedure 4 in the Revenue Cost Reporting and Reconciliation to the County Auditor Report section, and procedure 5 in the Non-Payroll Expenditures and Reconciliation to the County Auditor Report section were completed for 2010 and 2011 and the report was revised to include the results of these procedures.

Sincerely,



**Dave Yost**  
Auditor of State

February 18, 2014, except for the Acuity Testing for 2010 and 2011 and the comparison of revenue and disbursement entries to the COG prepared County Board Summary Workbooks which are as of May 19, 2015

cc: Melinda Slusser, Superintendent, Henry County Board of Developmental Disabilities  
Cheryl Smith, Business Manager, Henry County Board of Developmental Disabilities  
Jacob Freppel, Board President, Henry County Board of Developmental Disabilities

**Appendix A**  
**Henry County Board of Developmental Disabilities**  
**2010 Income and Expenditure Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Schedule A</b>				
20. Environmental Accessibility Adaptations and/or Modifications and Supplies	\$ 3,916	\$ (3,916)	\$ -	To reclassify expenses for non-waiver individuals
23. Homemaker/Personal Care	\$ 132,885	\$ (132,885)	\$ -	To reclassify expenses for non-waiver individuals
25. Other Waiver Services (L) Community Residential	\$ -	\$ 15,658	\$ 15,658	To reclassify costs to agree to expenditure ledger
<b>Schedule B-1, Section A</b>				
12. 3-5 Age Children (C) Child	9,486	4,243	13,729	To adjust for preschool rooms
18. County Board Operated ICF/MR (D) General	91	(91)	-	To reclassify Director of compliance room
22. Program Supervision (B) Adult	265	91	356	To reclassify Director of compliance room
25. Non-Reimbursable (B) Adult	-	170	170	To reclassify idle space
<b>Schedule B-1, Section B</b>				
1. Total Individuals Served by Program (A) Facility Based Services	53	16	69	To correct total individuals served
2. Days of Attendance (A) Facility Based Services	9,098	458	9,556	To correct days of attendance
3. Typical Hours of Service (A) Facility Based Services	-	6	6	To report typical hours of service
3. Typical Hours of Service (B) Supported Emp. Enclave	-	6	6	To report typical hours of service
6. A Individuals Served (A) Facility Based Services	34	12	46	To correct individuals served by acuity
8. B Individuals Served (A) Facility Based Services	14	3	17	To correct individuals served by acuity
9. C Individuals Served (A) Facility Based Services	5	1	6	To correct individuals served by acuity
10. A Days of Attendance Served (A) Facility Based Services	5,482	388	5,870	To correct days of attendance by acuity
8. B Days of Attendance (A) Facility Based Services	2,738	38	2,776	To correct days of attendance by acuity
9. C Days of Attendance (A) Facility Based Services	880	30	910	To correct days of attendance by acuity
<b>Schedule B-3</b>				
7. Supported Emp. -Comm Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ 15,737	\$ (15,658)	\$ 79	To reclassify costs to agree to expenditure ledger
<b>Schedule B-4</b>				
2. Other SSA Allowable Units (D) 4th Quarter	1,507	(13)	1,494	To reclassify TCM units
5. SSA Unallowable Units (D) 4th Quarter	542	13	555	To reclassify TCM units
		(96)	459	To remove General Support Time units
<b>Worksheet 1</b>				
3. Buildings/Improve (A) Early Intervention	\$ 8,161	\$ (1,954)	\$ 6,207	To reclassify due to the square footage adjustments
3. Buildings/Improve (B) Pre-School	\$ 40,362	\$ 7,603	\$ 47,965	To reclassify due to the square footage adjustments
3. Buildings/Improve (N) Service & Support Admin	\$ 4,924	\$ (605)	\$ 4,319	To reclassify due to the square footage adjustments
3. Buildings/Improve (U) Transportation	\$ 817	\$ (196)	\$ 621	To reclassify due to the square footage adjustments
3. Buildings/Improve (W) Program Supervision	\$ 8,281	\$ (991)	\$ 7,290	To reclassify due to the square footage adjustments
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 33,067	\$ (3,273)	\$ 29,794	To reclassify due to the square footage adjustments
5. Moveable Equipment (U) Transportation	\$ 21,855	\$ 546	\$ 22,401	To adjust depreciation for Cardinal yellow bus #1
8. COG Expenses (E) Facility Based Services	\$ -	\$ 5,133	\$ 5,133	To agree to COG report
<b>Worksheet 2</b>				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 85,121	\$ 8,914	\$ 94,035	To reclassify life insurance as a fringe benefit
4. Other Expenses (X) Gen Expense All Prgm.	\$ 164,351	\$ (8,914)	\$ 155,437	To reclassify life insurance as a fringe benefit
5. COG Expenses (E) Facility Based Services	\$ -	\$ 30,514	\$ 30,514	To agree to COG report
<b>Worksheet 2A</b>				
1. Salaries (L) Community Residential	\$ 35,166	\$ (31,487)	\$ 3,679	To reclassify Special Olympics salary
2. Employee Benefits (L) Community Residential	\$ 8,852	\$ (7,402)	\$ 1,450	To reclassify Special Olympics benefits
5. COG Expenses (E) Facility Based Services	\$ -	\$ 9,589	\$ 9,589	To agree to COG report

**Appendix A (page 2)**  
**Henry County Board of Developmental Disabilities**  
**2010 Income and Expenditure Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Worksheet 3</b>				
1. Salaries (A) Ages 0-2	\$ 3,651	\$ (706)	\$ 2,945	To reclassify due to the square footage adjustments
1. Salaries (B) Ages 3-5	\$ 18,057	\$ 4,698	\$ 22,755	To reclassify due to the square footage adjustments
1. Salaries (K) Co Board Operated ICF/MR	\$ 13,092	\$ (35)	\$ 13,057	To reclassify due to the square footage adjustments
1. Salaries (N) Service & Support Admin	\$ 1,275	\$ (219)	\$ 1,056	To reclassify due to the square footage adjustments
1. Salaries (U) Transportation	\$ 365	\$ (71)	\$ 294	To reclassify due to the square footage adjustments
1. Salaries (W) Program Supervision	\$ 3,046	\$ (534)	\$ 2,512	To reclassify due to the square footage adjustments
1. Salaries (X) Gen Expense All Prgm.	\$ 16,325	\$ (3,133)	\$ 13,192	To reclassify due to the square footage adjustments
2. Employee Benefits (A) Ages 0-2	\$ 1,303	\$ (252)	\$ 1,051	To reclassify due to the square footage adjustments
2. Employee Benefits (B) Ages 3-5	\$ 6,445	\$ 1,677	\$ 8,122	To reclassify due to the square footage adjustments
2. Employee Benefits (K) Co Board Operated ICF/MR	\$ 5,350	\$ (15)	\$ 5,335	To reclassify due to the square footage adjustments
2. Employee Benefits (N) Service & Support Admin	\$ 466	\$ (78)	\$ 388	To reclassify due to the square footage adjustments
2. Employee Benefits (U) Transportation	\$ 130	\$ (25)	\$ 105	To reclassify due to the square footage adjustments
2. Employee Benefits (W) Program Supervision	\$ 1,095	\$ (188)	\$ 907	To reclassify due to the square footage adjustments
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 5,837	\$ (1,119)	\$ 4,718	To reclassify due to the square footage adjustments
3. Service Contracts (A) Ages 0-2	\$ 3,680	\$ (712)	\$ 2,968	To reclassify due to the square footage adjustments
3. Service Contracts (B) Ages 3-5	\$ 18,198	\$ 4,735	\$ 22,933	To reclassify due to the square footage adjustments
3. Service Contracts (K) Co Board Operated ICF/MR	\$ 1,541	\$ (281)	\$ 1,260	To reclassify due to the square footage adjustments
3. Service Contracts (N) Service & Support Admin	\$ 2,292	\$ (220)	\$ 2,072	To reclassify due to the square footage adjustments
3. Service Contracts (U) Transportation	\$ 368	\$ (71)	\$ 297	To reclassify due to the square footage adjustments
3. Service Contracts (W) Program Supervision	\$ 3,785	\$ (292)	\$ 3,493	To reclassify due to the square footage adjustments
3. Service Contracts (X) Gen Expense All Prgm.	\$ 17,409	\$ (3,159)	\$ 14,250	To reclassify due to the square footage adjustments
4. Other Expenses (A) Ages 0-2	\$ 12,915	\$ (2,499)	\$ 10,416	To reclassify due to the square footage adjustments
4. Other Expenses (B) Ages 3-5	\$ 63,877	\$ 16,618	\$ 80,495	To reclassify due to the square footage adjustments
4. Other Expenses (E) Facility Based Services	\$ 18,379	\$ 1	\$ 18,380	To reclassify due to the square footage adjustments
4. Other Expenses (K) Co Board Operated ICF/MR	\$ 23,764	\$ (634)	\$ 23,130	To reclassify due to the square footage adjustments
4. Other Expenses (N) Service & Support Admin	\$ 6,599	\$ (774)	\$ 5,825	To reclassify due to the square footage adjustments
4. Other Expenses (U) Transportation	\$ 1,293	\$ (250)	\$ 1,043	To reclassify due to the square footage adjustments
4. Other Expenses (W) Program Supervision	\$ 12,258	\$ (1,378)	\$ 10,880	To reclassify due to the square footage adjustments
4. Other Expenses (X) Gen Expense All Prgm.	\$ 63,129	\$ (11,084)	\$ 52,045	To reclassify due to the square footage adjustments
5. COG Expenses (E) Facility Based Services	\$ -	\$ 12,915	\$ 12,915	To agree to COG report
<b>Worksheet 4</b>				
4. Other Expenses (K) Co. Board Operated ICF/MR	\$ 37,482	\$ (2,086)	\$ 35,396	To eliminate a memo expenditure entry
<b>Worksheet 5</b>				
1. Salaries (L) Community Residential	\$ 18,763	\$ 31,487	\$ 50,250	To reclassify Special Olympics salary
2. Employee Benefits (L) Community Residential	\$ 3,665	\$ 7,402	\$ 11,067	To reclassify Special Olympics benefits
3. Service Contracts (K) Co. Board Operated ICF/MR	\$ 138,836	\$ (85,991)	\$ 52,845	To eliminate a memo expenditure entry
3. Service Contracts (L) Community Residential	\$ 6,941	\$ 136,801	\$ 143,742	To reclassify expenses for non-waiver individuals
4. Other Expenses (L) Community Residential	\$ 20,765	\$ (120)	\$ 20,645	To reclassify fees paid to COG
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 14,565	\$ 14,565	To reclassify MUI payments
<b>Worksheet 7B</b>				
5. COG Expenses (E) Facility Based Services	\$ -	\$ 4,310	\$ 4,310	To agree to COG report
<b>Worksheet 7D</b>				
3. Service Contracts (L) Community Residential	\$ 9,250	\$ (200)	\$ 9,050	To reclassify fees paid to COG
<b>Worksheet 8</b>				
2. Employee Benefits (E) Facility Based Services	\$ 19,123	\$ (3,251)	\$ 15,872	To reclassify benefits.
2. Employee Benefits (F) Enclave	\$ -	\$ 3,251	\$ 3,251	To reclassify benefits.
3. Service Contracts (E) Facility Based Services	\$ 168,310	\$ (2,221)	\$ 166,089	To reclassify fees paid to COG
4. Other Expenses (G) Community Employment	\$ 22,628	\$ (15,658)	\$ 6,970	To reclassify costs to agree to expenditure ledger

Appendix A (page 3)  
Henry County Board of Developmental Disabilities  
2010 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Worksheet 9</b>				
3. Service Contracts (N) Service & Support Admin. Costs	\$ 14,865	\$ (14,565)	\$ 300	To reclassify MUI payments.
<b>Worksheet 10</b>				
3. Service Contracts (E) Facility Based Services	\$ 260,553	\$ (231,407)	\$ 29,146	To reclassify fees paid to COG
3. Service Contracts (G) Community Employment	\$ 9,359	\$ (3,264)	\$ 6,095	To reclassify fees paid to COG
5. COG Expenses (E) Facility Based Services	\$ -	\$ 132,318	\$ 132,318	To agree to COG report
<b>Reconciliation to County Auditor Worksheet Expense:</b>				
Plus: ICFMR Active Treatment HCBDD Program	\$ (85,991)	\$ 85,991	\$ -	To eliminate a memo expenditure entry
Plus: Fees Paid to COG, or Payments and Transfers Made to COG	\$ -	\$ 2,221		To reconcile fees paid to COG
		\$ 231,407		To reconcile fees paid to COG
		\$ 3,264		To reconcile fees paid to COG
		\$ 120		To reconcile fees paid to COG
		\$ 200	\$ 237,212	To reconcile fees paid to COG
Less: Capital Costs	\$ (152,192)	\$ (1,132)	\$ (153,324)	To adjust capital costs to agree to worksheet 1
Less: ICFMR Lunches HCBDD Program	\$ (2,086)	\$ 2,086	\$ -	To eliminate a memo expenditure entry
<b>Medicaid Administration Worksheet</b>				
Lines 6-10 Ancillary Costs	\$ -	\$ 8,577	\$ 8,577	To report ancillary expenses

**Appendix B**  
**Henry County Board of Developmental Disabilities**  
**2011 Income and Expenditure Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Schedule A</b>				
25. Other Waiver Services (L) Community Residential	\$ -	\$ 17,501	\$ 17,501	To reclassify costs to agree to expenditure ledger.
<b>Schedule B-1, Section A</b>				
7. Occupational Therapy (C) Child	1,059	512	1,571	To adjust to agree to County Board Square Footage Summary
8. Physical Therapy (B) Adult	1,059	(513)	546	To adjust to agree to County Board Square Footage Summary
12. 3-5 Age Children (C) Child	15,536	(208)	15,328	To adjust to agree to County Board Square Footage Summary
14. Facility Based Services (B) Adult	2,446	188	2,634	To adjust to agree to County Board Square Footage Summary
19. Community Residential (D) General	15	(15)	-	To adjust to agree to County Board Square Footage Summary
20. Family Support Services (D) General	15	(15)	-	To adjust to agree to County Board Square Footage Summary
22. Program Supervision (C) Child	493	(47)	446	To adjust to agree to County Board Square Footage Summary
23. Administration (D) General	735	163	898	To adjust to agree to County Board Square Footage Summary
24. Transportation (D) General	223	(31)	192	To adjust to agree to County Board Square Footage Summary
<b>Schedule B-1, Section B</b>				
1. Total Individuals Served by Program (A) Facility Based Services	53	5	58	To correct total individuals served
2. Days of Attendance (A) Facility Based Services	9,211	(275)	8,936	To correct days of attendance
<b>Schedule B-3</b>				
7. Supported Emp. -Comm Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ 18,540	\$ 9,655	\$ 28,195	To reclassify costs to agree to expenditure ledger.
<b>Schedule B-4</b>				
1. TCM Units (D) 4th Quarter	6,468	807	7,275	To reclassify units
2. Other SSA Allowable Units (D) 4th Quarter	2,669	(804)	1,865	To reclassify units
<b>Worksheet 1</b>				
3. Buildings/Improve (A) Early Intervention	\$ 8,400	\$ (2,050)	\$ 6,350	To reclassify due to the square footage adjustments.
3. Buildings/Improve (B) Pre-School	\$ 41,546	\$ 9,199	\$ 50,745	To reclassify due to the square footage adjustments.
3. Buildings/Improve (E) Facility Based Services	\$ 16,923	\$ (74)	\$ 16,849	To reclassify due to the square footage adjustments.
3. Buildings/Improve (G) Community Employment	\$ 2,210	\$ (445)	\$ 1,765	To reclassify due to the square footage adjustments.
3. Buildings/Improve (I) Medicaid Admin	\$ 116	\$ (7)	\$ 109	To reclassify due to the square footage adjustments.
3. Buildings/Improve (N) Service & Support Admin	\$ 4,998	\$ (3,031)	\$ 1,967	To reclassify due to the square footage adjustments.
3. Buildings/Improve (U) Transportation	\$ 841	\$ (205)	\$ 636	To reclassify due to the square footage adjustments.
3. Buildings/Improve (V) Admin	\$ 5,859	\$ (115)	\$ 5,744	To reclassify due to the square footage adjustments.
3. Buildings/Improve (W) Program Supervision	\$ 8,474	\$ (3,356)	\$ 5,118	To reclassify due to the square footage adjustments.
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 33,971	\$ (6,930)	\$ 27,041	To reclassify due to the square footage adjustments.
5. Moveable Equipment (U) Transportation	\$ 21,855	\$ 546	\$ 22,401	To adjust depreciation for Cardinal yellow bus #1.
8. COG Expenses (E) Facility Based Services	\$ -	\$ 4,013	\$ 4,013	To agree to COG report
<b>Worksheet 2</b>				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 74,462	\$ 8,890	\$ 83,352	To reclassify life insurance as a fringe benefit.
3. Service Contracts (X) Gen Expense All Prgm.	\$ 112,073	\$ (1,850)	\$ 110,223	To reclassify psychological services
4. Other Expenses (O) Non-Federal Reimbursable	\$ 71,693	\$ 801	\$ 72,494	To reclassify food purchases.
5. COG Expenses (E) Facility Based Services	\$ -	\$ 29,320	\$ 29,320	To agree to COG report
10 Unallowable Fees (O) Non-Federal Reimbursable	\$ 161,240	\$ (8,890)	\$ -	To reclassify life insurance as a fringe benefit.
		\$ (8,820)		To reclassify psychological services
		\$ (801)	\$ 142,729	To reclassify food purchases.

**Appendix B (page 2)**  
**Henry County Board of Developmental Disabilities**  
**2011 Income and Expenditure Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Worksheet 2A</b>				
5. COG Expenses (E) Facility Based Services	\$ -	\$ 7,366	\$ 7,366	To agree to COG report
<b>Worksheet 3</b>				
1. Salaries (A) Ages 0-2	\$ 3,444	\$ (683)	\$ 2,761	To reclassify due to the square footage adjustments.
1. Salaries (B) Ages 3-5	\$ 17,034	\$ 5,028	\$ 22,062	To reclassify due to the square footage adjustments.
1. Salaries (E) Facility Based Services	\$ 2,614	\$ (20)	\$ 2,594	To reclassify due to the square footage adjustments.
1. Salaries (G) Community Employment	\$ 342	\$ (70)	\$ 272	To reclassify due to the square footage adjustments.
1. Salaries (K) Co. Board Operated ICF/MR	\$ 24,145	\$ (90)	\$ 24,055	To reclassify due to the square footage adjustments.
1. Salaries (N) Service & Support Admin	\$ 1,436	\$ (200)	\$ 1,236	To reclassify due to the square footage adjustments.
1. Salaries (U) Transportation	\$ 345	\$ (68)	\$ 277	To reclassify due to the square footage adjustments.
1. Salaries (V) Admin	\$ 906	\$ (5)	\$ 901	To reclassify due to the square footage adjustments.
1. Salaries (W) Program Supervision	\$ 3,039	\$ (374)	\$ 2,665	To reclassify due to the square footage adjustments.
1. Salaries (X) Gen Expense All Prgm.	\$ 15,622	\$ (3,517)	\$ 12,105	To reclassify due to the square footage adjustments.
2. Employee Benefits (A) Ages 0-2	\$ 955	\$ (190)	\$ 765	To reclassify due to the square footage adjustments.
2. Employee Benefits (B) Ages 3-5	\$ 4,724	\$ 1,395	\$ 6,119	To reclassify due to the square footage adjustments.
2. Employee Benefits (E) Facility Based Services	\$ 725	\$ (6)	\$ 719	To reclassify due to the square footage adjustments.
2. Employee Benefits (G) Community Employment	\$ 95	\$ (20)	\$ 75	To reclassify due to the square footage adjustments.
2. Employee Benefits (K) Co. Board Operated ICF/MR	\$ 12,189	\$ (25)	\$ 12,164	To reclassify due to the square footage adjustments.
2. Employee Benefits (N) Service & Support Admin	\$ 398	\$ (55)	\$ 343	To reclassify due to the square footage adjustments.
2. Employee Benefits (U) Transportation	\$ 96	\$ (19)	\$ 77	To reclassify due to the square footage adjustments.
2. Employee Benefits (V) Admin	\$ 251	\$ (1)	\$ 250	To reclassify due to the square footage adjustments.
2. Employee Benefits (W) Program Supervision	\$ 843	\$ (104)	\$ 739	To reclassify due to the square footage adjustments.
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 4,333	\$ (975)	\$ 3,358	To reclassify due to the square footage adjustments.
3. Service Contracts (A) Ages 0-2	\$ 9,511	\$ (1,887)	\$ 7,624	To reclassify due to the square footage adjustments.
3. Service Contracts (B) Ages 3-5	\$ 47,040	\$ 13,886	\$ 60,926	To reclassify due to the square footage adjustments.
3. Service Contracts (E) Facility Based Services	\$ 16,488	\$ (128)	\$ 16,360	To reclassify due to the square footage adjustments.
3. Service Contracts (G) Community Employment	\$ 2,155	\$ (444)	\$ 1,711	To reclassify due to the square footage adjustments.
3. Service Contracts (K) Co. Board Operated ICF/MR	\$ 3,035	\$ (570)	\$ 2,465	To reclassify due to the square footage adjustments.
3. Service Contracts (N) Service & Support Admin	\$ 5,277	\$ (510)	\$ 4,767	To reclassify due to the square footage adjustments.
3. Service Contracts (U) Transportation	\$ 952	\$ (189)	\$ 763	To reclassify due to the square footage adjustments.
3. Service Contracts (V) Admin	\$ 5,712	\$ (29)	\$ 5,683	To reclassify due to the square footage adjustments.
3. Service Contracts (W) Program Supervision	\$ 9,324	\$ (409)	\$ 8,915	To reclassify due to the square footage adjustments.
3. Service Contracts (X) Gen Expense All Prgm.	\$ 44,387	\$ (9,721)	\$ 34,666	To reclassify due to the square footage adjustments.
4. Other Expenses (A) Ages 0-2	\$ 10,703	\$ (2,124)	\$ 8,579	To reclassify due to the square footage adjustments.
4. Other Expenses (B) Ages 3-5	\$ 52,934	\$ 15,626	\$ 68,560	To reclassify due to the square footage adjustments.
4. Other Expenses (E) Facility Based Services	\$ 10,184	\$ (79)	\$ 10,105	To reclassify due to the square footage adjustments.
4. Other Expenses (G) Community Employment	\$ 1,331	\$ (274)	\$ 1,057	To reclassify due to the square footage adjustments.
4. Other Expenses (K) Co. Board Operated ICF/MR	\$ 26,477	\$ (352)	\$ 26,125	To reclassify due to the square footage adjustments.
4. Other Expenses (N) Service & Support Admin	\$ 4,755	\$ (611)	\$ 4,144	To reclassify due to the square footage adjustments.
4. Other Expenses (U) Transportation	\$ 1,071	\$ (213)	\$ 858	To reclassify due to the square footage adjustments.
4. Other Expenses (V) Admin	\$ 3,528	\$ (18)	\$ 3,510	To reclassify due to the square footage adjustments.
4. Other Expenses (W) Program Supervision	\$ 9,651	\$ (1,025)	\$ 8,626	To reclassify due to the square footage adjustments.
4. Other Expenses (X) Gen Expense All Prgm.	\$ 48,823	\$ (10,930)	\$ 37,893	To reclassify due to the square footage adjustments.
5. COG Expenses (E) Facility Based Services	\$ -	\$ 12,426	\$ 12,426	To agree to COG report

**Appendix B (page 3)**  
**Henry County Board of Developmental Disabilities**  
**2011 Income and Expenditure Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Worksheet 5</b>				
1. Salaries (B) Ages 3-5	\$ 134,550	\$ (19,021)	\$ 115,529	To reclassify school repayment monies
1. Salaries (L) Community Residential	\$ 40,168	\$ 1,203	\$ 41,371	To reclassify vehicle operators salaries.
2. Employee Benefits (L) Community Residential	\$ 9,624	\$ 134	\$ 9,758	To reclassify vehicle operators benefits.
4. Other Expenses (L) Community Residential	\$ 31,776	\$ (17,501)	\$ 14,275	To reclassify costs to agree to expenditure ledger.
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 15,000	\$ 15,000	To reclassify MUI payments.
<b>Worksheet 7-(B)</b>				
2. Employee Benefits (B) Ages 3-5	\$ 17,174	\$ 318	\$ 17,492	To reclassify dental benefits.
4. Other Expenses (B) Ages 3-5	\$ 1,012	\$ (318)	\$ 694	To reclassify dental benefits.
5. COG Expenses (E) Facility Based Services	\$ -	\$ 3,784	\$ 3,784	To agree to COG report
<b>Worksheet 7-(D)</b>				
3. Service Contracts (L) Community Residential	\$ 2,000	\$ 1,850		To reclassify psychological services
		\$ (300)		To reclassify fees paid to COG
		\$ 8,820	\$ 12,370	To reclassify psychological services
<b>Worksheet 8</b>				
1. Salaries (G) Community Employment	\$ 17,130	\$ (1,203)	\$ 15,927	To reclassify vehicle operators salaries.
2. Employee Benefits (G) Community Employment	\$ 3,130	\$ (134)	\$ 2,996	To reclassify vehicle operators benefits
3. Service Contracts (E) Facility Based Services	\$ 83,896	\$ (19,967)	\$ 63,929	To reclassify fees paid to COG
<b>Worksheet 9</b>				
3. Service Contracts (N) Service & Support Admin. Costs	\$ 15,300	\$ (15,000)	\$ 300	To reclassify MUI payments.
<b>Worksheet 10</b>				
3. Service Contracts (E) Facility Based Services	\$ 195,474	\$ (188,002)	\$ 7,472	To reclassify fees paid to COG
5. COG Expenses (E) Facility Based Services	\$ -	\$ 122,275	\$ 122,275	To agree to COG report
<b>Reconciliation to County Auditor Worksheet Expense:</b>				
Plus: Fees Paid to COG, or Payments and Transfers Made to COG	\$ -	\$ 188,002		To reconcile off fees paid to COG
		\$ 300		To reconcile off fees paid to COG
		\$ 19,967	\$ 208,269	To reconcile off fees paid to COG
Plus: Repayment of Excess Costs to Various schools	\$ -	\$ 19,021	\$ 19,021	To reclassify school repayment monies
Less: Capital Costs	\$ (167,674)	\$ 6,470	\$ (161,204)	To adjust capital costs to agree to worksheet 1.
<b>Medicaid Administration Worksheet</b>				
Lines 6-10 Ancillary Costs	\$ -	\$ 11,214	\$ 11,214	To report ancillary costs



# Dave Yost • Auditor of State

**HENRY COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

**HENRY COUNTY**

**CLERK'S CERTIFICATION**

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

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
JULY 2, 2015**