



Dave Yost • Auditor of State

ATHENS COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

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Independent Accountant's Report on Applying Agreed-Upon Procedures

Jenny Jones, Assistant Deputy Director,
Office of Audits, Ohio Department of Developmental Disabilities
30 E. Broad Street, 13th Floor
Columbus, Ohio 43215

As permitted by Ohio Rev. Code Section 5123.05 and as required by the *Application for a § 1915(c) HCBS Waiver*, Appendix I-2(c), the Auditor of State's Office has 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 Athens County Board of Developmental Disabilities (County Board) prepared its *Income and Expense Report* for the years ended December 31, 2008 and 2009 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2008 and 2009 (Cost Report Guides) and to assist you in evaluating whether reported income and expenditure transactions 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 attestation standards established by the American Institute of Certified Public Accountants. 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

For the following tests, DODD requested us to report variances in square footage exceeding 10 percent.

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

We found variances exceeding 10 percent for certain cells within *Schedule B-1, Section A, Square Footage* worksheet. We reported these variances in Appendix A (2008) and Appendix B (2009).

2. 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 compared the square footage of every room from the County Board's floor plan for one of the County Board's buildings to their square footage summary and measured three rooms.

We found no square footage variances for rooms that were measured exceeding 10 percent of the square footage reported in the summary which rolls up to *Schedule B-1, Section A, Square Footage* of the Cost Reports.

3. 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.

The County Board reported the same square footage in the 2008 and 2009 Cost Reports as was reported in its 2007 Cost Report. Therefore we relied on the 2007 methodology, and applied the results to both years' Cost Reports. We found no differences exceeding 10 percent.

Statistics – Attendance

1. DODD requested us to report variances if the Board's attendance statistics were not within 10 percent of the attendance statistics reported to DODD.

We compared the County Board's Athens DD Attendance by Month All Clients (by Age Group) for the number of individuals served, days of attendance and 15 minute units with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation and Community Employment on *Schedule B-1, Section B, Attendance Statistics* of the Cost Reports and determined if the statistics were reported in accordance with the Cost Report Guides.

We found variances exceeding 10 percent for Community Employment. We reported these variances in Appendix A (2008) and Appendix B (2009).

2. We compared the County Board's supporting documentation for the hours of service to the hours of service reported on *Schedule B-1, Section B, Attendance Statistics* of the Cost Reports and determined if the statistics were reported in accordance with the Cost Report Guides.

We found variance in 2008; this variance is reported in Appendix A (2008). We found no variances in 2009.

3. We determined whether individuals served as summarized in *Schedule B-1, Section B, Attendance Statistics* included both Medicaid and non-Medicaid-eligible individuals as documented on the in the DODD Medicaid Billing System and the Ohio Department of Jobs and Family Services Medicaid Information Technology System (MITS), respectively.

We noted the summary of individuals served included both Medicaid and non-Medicaid eligible individuals.

4. DODD requested us to report variances if the individuals served on *Schedule B-1, Section B, Attendance Statistics* of the Cost Reports 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 2008 and 2009 and compared the individuals by name to the compiled listing of individuals served by program documentation which rolls up to *Schedule B-1, Section A, Section B, Attendance Statistics* of the Cost Reports

We found no differences exceeding three individuals.

5. DODD requested us to report variances if the community employment units tested were not within three of the total reported units on *Schedule B-1, Section B, Attendance Statistics*.

We haphazardly selected 15 units from 2008 and 15 units from 2009 from the County Board's Athens DD unit Consumer Summary and compared the units with the service documentation to determine if the claims met the following service documentation requirements of Ohio Admin. Code § 5123:2-9-05:

- Date of service;
- Name of the recipient;
- 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 interrupted 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.

We found fewer than three units not reported on *Schedule B-1, Section B, Attendance Statistics*.

Statistics – Transportation

1. DODD requested us to report variances if the Board's transportation units were not within one percent of total units reported on each line of *Schedule B-3 Quarterly Summary of Transportation Statistics* to DODD.

We compared the number of one-way trips from the County Board's Print Transportation By Age Group report with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Statistics* of the Cost Reports.

We found differences as listed in Appendix A (2008) and Appendix B (2009).

2. 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 of the Cost Reports.

We found differences as listed in Appendix A (2008) and Appendix B (2009).

3. DODD requested us to report variances of more than 10 percent of the total trips taken for two individuals for 2008 and 2009, between the County Board's internal documentation versus the amount reported to DODD in *Schedule B-3, Quarterly Summary of Transportation Services*.

We traced the number of trips for two individuals for 2008 and 2009 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services*.

We found no differences exceeding 10 percent..

4. We haphazardly selected 15 individual names from the County Board's attendance sheets for 2008 and 2009 and compared the individuals by name to the compiled listing of individuals transported to determine whether the compiled listing of individuals is complete.

We found no differences.

Statistics – Service and Support Administration (SSA)

1. DODD requested us to report variances if the 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* to DODD. We compared the number of SSA units (Targeted Case Management (TCM), Other SSA Allowable, and SSA Unallowable) from the County Board's [Quarterly SSA reports] with those statistics reported in *Schedule B, Quarterly Summary of Units of Service – Service and Support Administration*.

We found differences exceeding two percent as listed in Appendix A (2008) and Appendix B (2009).

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

We haphazardly selected a sample of 70 units for Other Allowable services across 2008 and 2009 from Athens D TCM Allowable/Un-Allowable Detail report 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 did not perform a sample test for Unallowable SSA services as the County Board provided AOS with a list of unallowable units (with case notes included). We went through the list to determine if the units were reasonably SSA Unallowable. Since all case notes were scanned, it was deemed not necessary to perform an additional test of Unallowable SSA services.

The units found to be in error did not exceed ten percent of our sample in 2008. The units found to be in error exceeded ten percent of our sample and we reported the differences in Appendix B (2009).

3. DODD requested us to perform a review to determine compliance with Ohio Admin. Code § 5101-3-48-01(G)(12) which states "A CBMRDD shall not submit claims in excess of twenty-six units per day per service and support administrator (SSA) unless the service(s) associated with such claims is considered medically necessary . . ." Using Medicaid claims data, we identified the number of individuals and unique dates of service on which 26 or more TCM units were paid through the Medicaid program. We examined the results looking for trends and patterns indicating potential overbilling practices and reviewed 30 case notes to determine if services were provided and units were reported correctly.

We found no indication of trend or pattern indicating potential overbilling but we found one instance of overbilling. We reported this instance of documentation non-compliance in the Recoverable Findings Schedule of this report for 2008.

4. DODD requested us to report variances greater than five percent in total SSA units by line on *Schedule B-4* from the prior year's audited cost report.

We compared the audited 2007 SSA units to the final adjusted 2008 SSA units and compared the final adjusted 2008 SSA units to the final adjusted 2009 SSA units.

The reported units exceeded five percent of prior year's *Schedule B-4*. We obtained the County Board's explanation that although Other SSA Allowable Units decreased from 2007 to 2008, total allowable units increased as expected due to the County Board's emphasis on productivity. In addition, SSA Unallowable Units decreased from 2007 to 2008 because general time was included in these units in error in 2007. We reported no variances in Appendix A (2008) and Appendix B (2009).

Revenue Reconciliation to the County Auditor Report

1. We compared the County Board's revenue balances reported on the *Reconciliation to County Auditor Worksheets* to the County Auditor's MTD/YTD Revenue Period Report for 08 month 12 and the year 09 month 12.

We found no differences.

2. We compared the account description and amount for each revenue reconciling item on the *County Auditor Reconciliation Worksheet* to the County Board's State Account Code Detail Report for 1/1/08-12/31/09 and 1/1/09-12/31/09 reports and other supporting documentation.

We found no differences.

3. 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 from were within 1/4 percent of the county auditor yearly receipt totals reported for these funds.

4. We compared revenue entries on *Schedule C Income Report* to the Southern Ohio Council of Government (COG) prepared Athens County board Summary Workbook.

We found differences as listed in Appendix A (2008) and Appendix B (2009).

Revenue Cost Report Testing

1. We inquired of the County Board 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):

- Refunds in the amount of \$18,579 in 2008 and \$17,635 in 2009;
- Title VI revenues in the amount of \$136 in 2008;
- Title XX revenues in the amount of \$42,503 in 2008 and \$43,148 in 2009;
- Truck Driver Reimbursement in the amount of \$4,770 in 2008 and \$4,373 in 2009;
- Telephone Reimbursement in the amount of \$1,347 in 2008 and \$763 in 2009;
- Insurance Claim for Damaged Concrete in the amount of \$1,725 in 2009;
- Pathways Grant Project from Washington CBDD in the amount of \$4,268 in 2009;
- Rehabilitation Services for Summer Youth Employment in the amount of \$91,080 in 2009;
- Rehabilitation Services grant in the amount of \$79,927 in 2008 and \$120,996 in 2009; and
- Reimbursement for Communication Devices revenues in the amount of \$4,456 in 2008.

Paid Claims Testing

1. We selected 50 paid claims among all service codes from 2008 and 2009 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 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 interrupted 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.

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

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 reimbursed 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 variances where the Medicaid reimbursed units were greater than units reported.

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

We compared the amounts reported on *Schedule A, Summary of Service Costs – By Program*, Lines (20) to Line (27) for Community Residential to the amount reimbursed for these services in 2008 and 2009 on the MBS Summary by Service Code report.

We found no differences.

Expenditure Reconciliation to the County Auditor Report

1. We compared the County Board's expenditure balances reported on the *Reconciliation to County Auditor Worksheets* to the County Auditor's Current MTD/YTD Expense Period Report for the Year 08 (and 09) Month 12-Athens County.

We found differences as listed in Appendix A (2008) and Appendix B (2009).

2. We also compared the account description and amount for each reconciling item on the *County Auditor Reconciliation Worksheet* to the County Board's State Expenses Detailed Reports and other supporting documentation.

We also compared the disbursement totals from the 12/31/08 and 12/31/09 County auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the County Auditor's disbursements report balances for the Beacon School (General Fund) and Capital Improvement Funds.

We found differences as listed in Appendix A (2008) and Appendix B (2009).

3. 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 yearly disbursement totals reported for these funds.

4. We compared all expenditure entries on Worksheets 1 through 10 to the County Board's State Expenses Detailed reports and the Southern Ohio Council of Government (COG) prepared Athens County Board Summary Workbook.

We found differences as listed in Appendix A (2008) and Appendix B (2009).

5. We scanned the County Board's State Expenses Detailed Reports 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 listed in Appendix A (2008) and Appendix B (2009) for misclassified and non-federal reimbursable costs.

Property, Depreciation, and Asset Verification Testing

1. We compared the County Board's policies regarding capitalization of fixed assets with the following guidelines:

- Cost Report Guides for preparing *Worksheet 1, Capital Costs*
- 2 CFR 225 (OMB Circular A-87, Appendix B, 15(a)(2), and
- CMS Publication 15-1.

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

2. We scanned the County Board's State Expenses Detailed Reports for items purchased during 2008 and 2009 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Depreciation Schedule.

We found no unrecorded purchases meeting the capitalization criteria in 2008. We reported differences for purchases that were not properly capitalized as listed in Appendix B (2009).

3. We scanned the County Board's Depreciation Schedule for 2008 and 2009 for depreciation taken on the same asset more than once, assets that have been fully depreciated, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides.

We reported differences in Appendix A (2008) and Appendix B (2009).

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

We found no differences.

5. We compared the County Board's audited 2007 Depreciation Schedule to the County Board's 2008 and 2009 Depreciation Schedules for changes in the depreciation amounts for assets which were not in compliance with the Cost Report Guides.

We found no differences.

6. We haphazardly selected five assets from the County Board's Depreciation Schedule and traced these assets to their physical location.

We were able to trace all five assets to their physical location.

7. We haphazardly selected the lesser of 10 percent of the County Board's fixed assets or 10 percent of items which meet the County Board's capitalization policy and are being depreciated in their first year in either 2008 or 2009 to determine if their useful life agreed to the estimated useful lives prescribed in the 2008 AHA Asset Guide. We also recomputed the first year's depreciation for these assets, based on their cost, acquisition date and period of useful life to determine compliance with the Cost Report Guides and AHA Asset Guide.

We found no differences.

8. We haphazardly selected the lesser of five percent or 20 disposed assets from 2008 and 2009 from the County Board's 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 2009, for the disposed items based on its undepreciated basis and any proceeds received from the

disposal of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

We found no differences in 2008. We found differences identified as a result of applying these procedures as listed in Appendix B (2009).

Payroll Testing

1. DODD asked us to determine whether total County Board salaries and benefits in the 2008 and 2009 cost reports were within two percent of the county auditor's report totals for the General and Capital Improvement funds.

We totaled salaries and benefits from Worksheets 2-10 from the 2008 and 2009 cost reports and compared the yearly totals to the county auditor's Current MTD/YTD Expense Report for the Year 08 Month 12 and Year 20 Month 12 – Athens County Report.

The variance was less than two percent.

2. We selected 35 employees and compared their 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 found no differences.

3. We scanned the County Board's Payroll Register and the Athens County DD State Expense Payroll Only by SAC/Employee (Summary) Report for 2008 and 2009 and compared classification of employees to entries on worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with the Cost Report Guides.

We found differences as listed in Appendix A (2008) and Appendix B (2009).

4. DODD asked us to determine an expectation for changes in salary and benefit costs between 2008 and 2009 and to determine whether audited salary and benefit costs were within two percent of this established expectation on worksheets 2 through 10.

Variances in salary and benefit costs exceeded two percent of expectation on worksheets 2, 2A, 3, 5, 6, 7-B, 7-C, 8 and 9. We obtained the County Board's explanation that professional services employees were misclassified, more employees were allocated as Medicaid Administrative Claiming, and part time employees received smaller increases than others. We reported variances in Appendix B (2009).

Non-Payroll Disbursement Testing

1. We haphazardly selected 45 disbursements from 2008 and 2009 from the County Board's State Expenses Detailed Reports and determined if supporting documentation was maintained as required by 2 CFR 225 (OMB Circular A-87, Appendix A, (C)(1)(j)) and properly classified according to the Cost Report Guides.

We reported differences as listed from these procedures as listed in Appendix A (2008) and Appendix B (2009).

Medicaid Administrative Claiming

1. We compared the salary and benefits entered on the Individual MAC Costs by Code Report to the County Board's payroll records. DODD asked us to contact its Office of Audits to report differences between the MAC salary and benefits versus the County Board's payroll records exceeding one percent.

We found no differences exceeding one percent.

2. We compared the original Individual MAC Costs by Code Report(s) 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 Job and Family Services to Lines 6-10 of the *Medicaid Administration Reconciliation* worksheets.

We reported identified differences in Appendix A (2008) and Appendix B (2009).

Recoverable Finding - 2008

Finding \$143.03

As described in Statistics - Service and Support Administration (Step 3) for 2008, the Auditor of State determined the County Board was over reimbursed for Targeted Case Management (TCM) service in which 20 units were duplicated in the billing process.

Service Code	Units	Review Result	FFP ¹ Amount	eFMAP ¹ Amount	Total Finding
TCM	40	20 units were billed in duplicate for the same date and time of service	\$126.52	\$16.51	\$143.03

¹ Federal Financial Participation Portion (FFP) and Enhanced Federal Medicaid Assistance Percentage (eFMAP)

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 DODD, the Ohio Department of Job and Family Services, the Centers for Medicare and Medicaid Services and the Athens County Board of Developmental Disabilities and is not intended to be, and should not be used by anyone other than these specified parties.

Sincerely,

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 28, 2011

cc: Eric Young, Superintendent, Athens County Board of Developmental Disabilities
Clark Blackstone, Business Manager, Athens County Board of Developmental Disabilities
John Day, Board President, Athens County Board of Developmental Disabilities

Appendix A
Athens County Board of Developmental Disabilities
2008 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule A				
23. Homemaker/Personal Care (L) Community Residential	\$ 701,755	\$ (701,755)	\$ -	To match audited COG data
Schedule B-1, Section A				
1. Building Services (B) Adult	-	150	150	
1. Building Services (C) Child	-	150	150	
2. Dietary Services (C) Child	2,394	556	2,950	
8. Physical Therapy (C) Child	400	50	450	
11. 0-2 Age Children (C) Child	870	30	900	
12. 3-5 Age Children (C) Child	1,294	713	2,007	
13. 6-21 Age Children (C) Child	13,403	1,659	15,062	
16. Supported Emp. -Comm Emp. (B) Adult	1,900	(1,900)	-	To correct square footage totals
17. Medicaid Administration	-	726	726	
21. Service And Support Admin (D) General	1,071	224	1,295	
22. Program Supervision (B) Adult	750	34	784	
22. Program Supervision (C) Child	169	475	644	
23. Administration (D) General	1,113	1,345	2,458	
24. Transportation (D) General	3,520	(558)	2,962	
Schedule B-1, Section B				
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	-	57	57	To record individuals served.
3. Typical Hours Of Service (A) Facility Based Services	8am - 2:30pm	6.5	6.5	To report statistic in hours
4. 15 Minute Units (C) Supported Emp. -Community Employment	-	3,077	3,077	To record units of service
Schedule B-3				
2. Children 3-5 (G) One Way Trips- Fourth Quarter	481	36	517	To correct transportation units
3. Children 6-21 (G) One Way Trips- Fourth Quarter	3,493	(1,150)	2,343	To correct transportation units
5. Facility Based Services (B) Cost of Bus, Tokens, Cabs- First Quarter	\$ 5,751	\$ (5,703)	\$ 48	To record transportation costs
5. Facility Based Services (G) One Way Trips- Fourth Quarter	6,434	4,611	11,045	
7. Supported Emp. -Comm Emp. (A) One Way Trips- First Quarter	1,114	(1,114)	-	
7. Supported Emp. -Comm Emp. (C) One Way Trips- Second Quarter	2,129	(2,129)	-	To correct transportation units
7. Supported Emp. -Comm Emp. (E) One Way Trips- Third Quarter	1,875	(1,875)	-	
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	1,766	(999)	767	
Schedule B-4				
1. TCM Units (D) 4th Quarter	6,561	939	7,500	
1. TCM Units (E) COG Activity	1,468	263	1,731	
2. Other SSA Allowable Units (C) 3rd Quarter	538	(139)	399	
2. Other SSA Allowable Units (D) 4th Quarter	677	(677)	-	To correct SSA units
5. SSA Unallowable Units (A) 1st Quarter	3,021	(3,021)	-	
5. SSA Unallowable Units (B) 2nd Quarter	3,175	(3,175)	-	
5. SSA Unallowable Units (C) 3rd Quarter	4,375	(4,375)	-	
5. SSA Unallowable Units (D) 4th Quarter	3,615	(2,969)	646	
Schedule C				
I. County				
(B) Interest- COG Revenue	\$ 99,876	\$ (7,125)	\$ 92,751	
II. Department of MR/DD				
(E) Residential Facility- Non Waiver Services- COG Revenue	\$ -	\$ 24,926	\$ 24,926	
(G) Waiver Administration- Subsidy- COG Revenue	\$ -	\$ 15,124	\$ 15,124	To match audited COG data
V. Other Revenues				
(I) Other (Detail On Separate Sheet)- COG Revenue				
24. Shared Service Revenue	\$ -	\$ 37,743	\$ 37,743	
Worksheet 1				
2. Land Improvements (D) Unasgn Children Programs	\$ 1,434	\$ 14,899	\$ 16,333	To reclassify depreciation for parking lot
2. Land Improvements (V) Admin	\$ 14,899	\$ (14,899)	\$ -	
8. COG Expenses (L) Community Residential	\$ 8,632	\$ (5,475)	\$ 3,157	
8. COG Expenses (N) Service & Support Admin	\$ 502	\$ (387)	\$ 115	To match audited COG data
8. COG Expenses (O) Non-Federal Reimbursable	\$ 1,083	\$ (1,083)	\$ -	
Worksheet 2				
3. Service Contracts (X) Gen Expense All Prgm.	\$ 103,489	\$ (60,362)	\$ 43,127	To reclassify fees paid to COG
	\$ 30	\$ 60	\$ 30	To reclassify direct service expense
4. Other Expenses (O) Non-Federal Reimbursable	\$ 115,752	\$ 1,681	\$ 117,433	To reclassify non-federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 67,153	\$ (1,681)	\$ 65,472	To reclassify non-federal reimbursable expenses
	\$ (245)	\$ (419)	\$ (174)	To reconcile receipt of refund in error
	\$ (419)	\$ (2,511)	\$ (1,092)	To reclassify direct service expense
	\$ (1,538)	\$ (63)	\$ (1,475)	To reclassify program supervision expense
	\$ (63)	\$ (63)	\$ -	To reclassify insurance expense
	\$ (63)	\$ 967	\$ 904	To reclassify SSA expense
	\$ 967	\$ 1,596	\$ 600	To reclassify nursing expense
	\$ 1,596	\$ (91,963)	\$ (90,367)	To reclassify indirect expenses
5. COG Expenses (L) Community Residential	\$ 240,771	\$ (91,963)	\$ 148,808	To reclassify technology expense
5. COG Expense (N) Service & Support Admin	\$ 14,004	\$ (8,590)	\$ 5,414	To match audited COG data
5. COG Expense (O) Non-Federal Reimbursable	\$ 30,218	\$ (30,218)	\$ -	

Appendix A
Athens County Board of Developmental Disabilities
2008 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 2A				
1. Salaries (D) Unasgn Children Program	\$ 90,421	\$ (90,421)	\$ -	To reclassify salary expenses
1. Salaries (E) Facility Based Services	\$ 190,317	\$ (22,364)	\$ 167,953	
2. Employee Benefits (D) Unasgn Children Program	\$ 61,408	\$ (61,408)	\$ -	To reclassify benefit expenses
2. Employee Benefits (E) Facility Based Services	\$ 73,948	\$ (8,722)	\$ 65,226	
3. Service Contracts (D) Unasgn Children Program	\$ 1,673	\$ (1,673)	\$ -	To reclassify direct service expense
3. Service Contracts (E) Facility Based Services	\$ 970	\$ (940)	\$ -	To reclassify direct service expense
		\$ (30)	\$ -	To reclassify indirect expenses
4. Other Expenses (D) Unasgn Children Program	\$ 3,837	\$ (2,364)	\$ -	To reclassify direct service expense
		\$ (446)	\$ -	To reclassify non-federal reimbursable expenses
		\$ (967)	\$ -	To reclassify indirect expenses
		\$ (60)	\$ -	To reclassify indirect expenses
4. Other Expenses (E) Facility Based Services	\$ 12,751	\$ 2,511	\$ -	To reclassify program supervision expense
		\$ (507)	\$ -	To reclassify non-federal reimbursable expenses
		\$ (4)	\$ -	To reclassify direct service expense
		\$ (9,219)	\$ -	To reclassify direct service expense
		\$ (75)	\$ -	To reclassify grant related expense
		\$ (30)	\$ 5,427	To reclassify indirect expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 446	\$ -	To reclassify non-federal reimbursable expenses
		\$ 507	\$ 953	
5. COG Expenses (L) Community Residential	\$ 30,033	\$ (25,025)	\$ 5,008	
5. COG Expenses (N) Service & Support Admin	\$ 1,747	\$ (1,565)	\$ 182	To match audited COG data
5. COG Expenses (O) Non-Federal Reimbursable	\$ 3,769	\$ (3,769)	\$ -	
Worksheet 3				
1. Salaries (E) Facility Based Services	\$ 33,813	\$ (33,813)	\$ -	
1. Salaries (X) Gen Expense All Prgm.	\$ 77,685	\$ 5,213	\$ -	To reclassify salary expenses
		\$ 33,813	\$ 116,711	
2. Employee Benefits (E) Facility Based Services	\$ 17,451	\$ (17,451)	\$ -	
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 58,093	\$ 3,440	\$ -	To reclassify benefit expenses
		\$ 17,451	\$ 78,984	
3. Service Contracts (E) Facility Based Services	\$ 6,146	\$ (6,146)	\$ -	
3. Service Contracts (N) Service & Support Admin	\$ 659	\$ (659)	\$ -	
3. Service Contracts (X) Gen Expense All Prgm.	\$ 3,581	\$ 6,146	\$ -	To reclassify general expenses
		\$ 659	\$ 10,386	
4. Other Expenses (D) Unasgn Children Program	\$ 3,022	\$ (3,022)	\$ -	
4. Other Expenses (E) Facility Based Services	\$ 75,478	\$ (75,478)	\$ -	
4. Other Expenses (G) Community Employment	\$ 33,812	\$ (3,693)	\$ 30,119	To reclassify technology expense
4. Other Expenses (N) Service & Support Admin	\$ 6,556	\$ (6,556)	\$ -	To reclassify general expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 127,725	\$ 11,184	\$ -	To reclassify expense for purchase of asset
		\$ 3,022	\$ -	To reclassify general expenses
		\$ (619)	\$ -	To reclassify technology expense
		\$ 75,478	\$ -	To reclassify general expenses
		\$ (747)	\$ -	
		\$ (45)	\$ -	
		\$ 6,556	\$ -	
		\$ (246)	\$ -	To reclassify technology expense
		\$ (777)	\$ -	
		\$ (91)	\$ -	
		\$ (1,596)	\$ -	
		\$ (1,087)	\$ 218,757	
5. COG Expenses (L) Community Residential	\$ 876	\$ 214	\$ 1,090	
5. COG Expenses (N) Service & Support Admin	\$ 51	\$ (11)	\$ 40	To match audited COG data
5. COG Expenses (O) Non-Federal Reimbursable	\$ 110	\$ (110)	\$ -	
Worksheet 5				
1. Salaries (D) Unasgn Children Program	\$ -	\$ 90,421	\$ 90,421	To reclassify salary expenses
2. Employee Benefits (C) Ages (6-21)	\$ 222,042	\$ (125)	\$ 221,917	
2. Employee Benefits (D) Unasgn Children Program	\$ -	\$ 61,408	\$ 61,408	To reclassify benefit expenses
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 125	\$ 125	
3. Service Contracts (D) Unasgn Children Program	\$ -	\$ 1,673	\$ 1,673	To reclassify technology expense
3. Service Contracts (L) Community Residential	\$ 480,947	\$ (480,947)	\$ -	To remove unsubstantiated costs
4. Other Expenses (A) Ages (0-2)	\$ 6,176	\$ 91	\$ 6,267	To reclassify technology expense
4. Other Expenses (C) Ages (6-21)	\$ 16,997	\$ (296)	\$ -	To reclassify nursing expense
		\$ 205	\$ 16,906	To reclassify children's program expense
4. Other Expenses (D) Unasgn Children Program	\$ -	\$ 2,364	\$ -	To reclassify children's program expense
		\$ 4	\$ -	To reclassify direct service expense
		\$ 777	\$ 3,145	To reclassify technology expense
4. Other Expenses (M) Family Support Services	\$ 47,662	\$ 4,189	\$ -	
		\$ 1,100	\$ -	To reclassify family support expense
		\$ 67	\$ 53,018	
5. COG Expenses (L) Community Residential	\$ -	\$ 566,865	\$ 566,865	
5. COG Expenses (O) Non-Federal Reimbursable	\$ 60,362	\$ (60,362)	\$ -	To match audited COG data

Appendix A
Athens County Board of Developmental Disabilities
2008 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 7-B				
4. Other Expenses (D) Unasgn Children Program	\$ 78	\$ 619		To reclassify technology expense
		\$ 296	\$ 993	
4. Other Expenses (E) Facility Based Services	\$ 46	\$ 178	\$ 224	To reclassify nursing expense
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 17	\$ 17	
4. Other Expenses (X) Gen Expense All Prgm.	\$ -	\$ 63	\$ 63	
Worksheet 8				
1. Salaries (X) Gen Expense All Prgm.	\$ 270,749	\$ (5,213)	\$ 265,536	To reclassify salary expenses
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 177,593	\$ (3,440)	\$ 174,153	To reclassify benefit expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 138,027	\$ 1,538		To reclassify insurance expense
		\$ 45	\$ 139,610	To reclassify technology expense
Worksheet 9				
4. Other Expenses (N) Service & Support Admin. Costs	\$ 20,810	\$ 1,087		To reclassify SSA expense
		\$ (100)		To reclassify non-federal reimbursable expenses
		\$ 63	\$ 21,860	To reclassify SSA expense
5. COG Expenses (N) Service & Support Admin. Costs	\$ 27,974	\$ (7,349)	\$ 20,625	To match audited COG data
Worksheet 10				
1. Salaries (G) Community Employment	\$ 253,129	\$ 22,364	\$ 275,493	To reclassify salary expenses
2. Employee Benefits (G) Community Employment	\$ 134,311	\$ 8,722	\$ 143,033	To reclassify benefit expenses
3. Service Contracts (E) Facility Based Services	\$ 65,330	\$ 940		To reclassify direct service expense
		\$ (67)		
		\$ (1,100)	\$ 65,103	To reclassify family support expense
4. Other Expenses (E) Facility Based Services	\$ 28,327	\$ 419		To reclassify adult program expense
		\$ 9,219		To reclassify adult program expense
		\$ 747		
		\$ 246		To reclassify technology expense
		\$ (4,189)		To reclassify family support expense
		\$ (758)		To reclassify non-federal reimbursable expenses
		\$ (125)		To reconcile receipt of refund in error
		\$ (178)		
		\$ (17)	\$ 33,691	To reclassify nursing expense
4. Other Expenses (G) Community Employment	\$ 21,597	\$ 3,693		To reclassify technology expense
		\$ (5,938)		To reclassify non-federal reimbursable expenses
		\$ (205)	\$ 19,147	To reclassify children's program expense
4. Other Expenses (H) Unasgn Adult Program	\$ -	\$ 75	\$ 75	To reclassify grant related expense
4. Other Expenses (O) Non-Federal Reimbursable	\$ 57,832	\$ 758		
		\$ 5,938	\$ 64,528	To reclassify non-federal reimbursable expenses
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Purchases Greater Than \$5,000	\$ 316,767	\$ (11,184)	\$ 305,583	To reclassify capital expense
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ 250,000	\$ 60,362	\$ 310,362	To reclassify fees paid to COG
Less: COG expenses - SCHA & WS5	\$ (701,755)	\$ 701,755	\$ -	To match audited COG data
Less: Checks received in error	\$ -	\$ 245		
		\$ 125	\$ 370	To reconcile receipt of refund in error
Less: Other	\$ (480,947)	\$ 480,947	\$ -	To remove unsubstantiated costs
Total from 12/31 County Auditor's Report	\$ 7,232,453	\$ (3,364)	\$ 7,229,089	To correct county auditor's total
Revenue:				
Less: COG Revenue	\$ (1,263,943)	\$ (70,668)	\$ (1,334,611)	To match audited COG data
Medicaid Administration Worksheet				
6. Other Costs (A) Reimbursement Requested Through Calendar Year				
7. Capital Costs (A) Reimbursement Requested Through Calendar Year				
8. Indirect Costs (A) Reimbursement Requested Through Calendar Year				
9. Program Supervision Costs (A) Reimbursement Requested Through Calendar Year	\$ -	\$ 15,001	\$ 15,001	To record MAC ancillary costs
10. Building Services Costs (A) Reimbursement Requested Through Calendar Year				

Appendix B
Athens County Board of Developmental Disabilities
2009 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
2. Dietary Services (B) Adult	1,324	(1,324)	-	
4. Nursing Services (B) Adult	-	200	200	
4. Nursing Services (C) Child	-	210	210	
5. Speech/Audiology (C) Child	-	240	240	
8. Physical Therapy (B) Adult	-	272	272	
8. Physical Therapy (C) Child	-	450	450	
13. 6-21 Age Children (C) Child	15,962	(900)	15,062	To correct square footage totals
14. Facility Based Services (B) Adult	11,860	(2,348)	9,512	
16. Supported Emp. -Comm Emp. (B) Adult	1,900	(1,900)	-	
22. Program Supervision (B) Adult	1,194	(410)	784	
22. Program Supervision (C) Child	420	224	644	
23. Administration (D) General	2,172	286	2,458	
Schedule B-1, Section B				
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	116	(73)	43	To correct individuals served
4. 15 Minute Units (C) Supported Emp. -Community Employment	-	1,621	1,621	To record units of service
Schedule B-3				
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 736	\$ 736	To record transportation costs
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	-	419	419	To correct transportation units
Schedule B-4				
1. TCM Units (D) 4th Quarter	6,484	15	6,499	
2. Other SSA Allowable Units (D) 4th Quarter	888	(15)	873	
5. SSA Unallowable Units (A) 1st Quarter	3,984	(3,984)	-	To correct SSA units
5. SSA Unallowable Units (B) 2nd Quarter	3,760	(3,760)	-	
5. SSA Unallowable Units (C) 3rd Quarter	4,300	(4,300)	-	
5. SSA Unallowable Units (D) 4th Quarter	4,438	(4,132)	306	
Schedule C				
I. County				
(G) Waiver Administration- Subsidy- COG Revenue	\$ -	\$ 12,433	\$ 12,433	To match audited COG data
V. Other Revenues				
(I) Other (Detail On Separate Sheet)- COG Revenue				
25. Sale of Investment	\$ -	\$ 1,679	\$ 1,679	To match audited COG data
Worksheet 1				
2. Land Improvements (D) Unasgn Children Programs	\$ 10,108	\$ (2,163)	\$ 7,945	To correct depreciation expense
	\$	\$ 298	\$ 8,243	
3. Buildings/Improvement (D) Unasgn Children Programs	\$ 32,209	\$ 13	\$ 32,222	
5. Movable Equipment (U) Transportation	\$ 81,416	\$ 2,950	\$ 84,366	To record depreciation on disposed assets
	\$	\$ 4,112	\$ 88,478	To record depreciation on disposed assets
8. COG Expenses (L) Community Residential	\$ 2,042	\$ (142)	\$ 1,900	To match audited COG data
8. COG Expenses (N) Service & Support Admin	\$ -	\$ 95	\$ 95	
Worksheet 2				
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 897	\$ 897	To reclassify non-federal reimbursable expenses
	\$	\$ 67	\$ 964	
4. Other Expenses (X) Gen Expense All Prgm.	\$ 66,721	\$ (15)	\$ 66,706	To reclassify SSA expense
	\$	\$ (36)	\$ 66,670	To reclassify grant refund
	\$	\$ (897)	\$ 65,773	To reclassify non-federal reimbursable expenses
	\$	\$ (21)	\$ 65,752	To reclassify children's program expense
	\$	\$ (15)	\$ 65,737	To reclassify nursing expense
	\$	\$ (656)	\$ 65,081	To reclassify technology expense
	\$	\$ 1,200	\$ 66,281	
	\$	\$ 35	\$ 66,316	To reclassify indirect expenses
	\$	\$ 1,567	\$ 67,883	
	\$	\$ 1,100	\$ 68,983	
	\$	\$ 2,194	\$ 71,177	To reclassify technology expense
5. COG Expenses (L) Community Residential	\$ 117,308	\$ (2,966)	\$ 114,342	To match audited COG data
5. COG Expense (N) Service & Support Admin	\$ -	\$ 5,698	\$ 5,698	To match audited COG data
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 256,908	\$ 2,403	\$ 259,311	To reclassify county auditor/treasurer fees
Worksheet 2A				
1. Salaries (D) Unasgn Children Program	\$ 95,408	\$ (95,408)	\$ -	
1. Salaries (E) Facility Based Services	\$ 164,651	\$ (1,532)	\$ 163,119	To reclassify salary expenses
1. Salaries (G) Community Employment	\$ 29,621	\$ (29,621)	\$ -	
1. Salaries (N) Service & Support Admin	\$ 1,610	\$ (1,610)	\$ -	
2. Employee Benefits (D) Unasgn Children Program	\$ 56,100	\$ (56,100)	\$ -	
2. Employee Benefits (E) Facility Based Services	\$ 74,990	\$ (705)	\$ 74,285	To reclassify benefit expenses
2. Employee Benefits (G) Community Employment	\$ 6,914	\$ (6,914)	\$ -	
2. Employee Benefits (N) Service & Support Admin	\$ (215)	\$ 215	\$ -	
4. Other Expenses (D) Unasgn Children Program	\$ 2,617	\$ (300)	\$ 2,317	To reclassify children's program expense
	\$	\$ (75)	\$ 2,242	To reclassify non-federal reimbursable expenses
	\$	\$ (1,200)	\$ 1,042	To reclassify indirect expenses
	\$	\$ (35)	\$ 1,007	
4. Other Expenses (E) Facility Based Services	\$ 11,891	\$ (7,314)	\$ 4,577	To reclassify direct service expense
	\$	\$ (705)	\$ 3,872	To reclassify non-federal reimbursable expenses
	\$	\$ (1,567)	\$ 2,305	To reclassify indirect expenses
4. Other Expenses (H) Unasgn Adult Program	\$ 168	\$ (168)	\$ -	To reclassify non-federal reimbursable expenses
4. Other Expenses (N) Service & Support Admin	\$ 11,370	\$ (9,998)	\$ 1,372	To reclassify SSA expense
	\$	\$ (192)	\$ 1,180	To reclassify non-federal reimbursable expenses
	\$	\$ (1,100)	\$ 80	To reclassify indirect expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 75	\$ 75	To reclassify non-federal reimbursable expenses
	\$	\$ 705	\$ 780	
	\$	\$ 168	\$ 948	
	\$	\$ 192	\$ 1,140	
4. Other Expenses (U) Transportation	\$ 889	\$ (889)	\$ -	To reclassify transportation expenses
5. COG Expenses (L) Community Residential	\$ 4,787	\$ (331)	\$ 4,456	To match audited COG data
5. COG Expenses (N) Service & Support Admin	\$ -	\$ 222	\$ 222	To match audited COG data

Appendix B
Athens County Board of Developmental Disabilities
2009 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 3				
1. Salaries (E) Facility Based Services	\$ 35,500	\$ (35,500)	\$ -	To reclassify salary expenses
1. Salaries (X) Gen Expense All Prgm.	\$ 81,347	\$ 35,500	\$ 116,847	
2. Employee Benefits (E) Facility Based Services	\$ 30,359	\$ (30,359)	\$ -	To reclassify benefit expenses
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 59,304	\$ 30,359	\$ 89,663	
3. Service Contracts (D) Unasgn Children Program	\$ 971	\$ (971)	\$ -	
3. Service Contracts (E) Facility Based Services	\$ 3,214	\$ (3,214)	\$ -	
3. Service Contracts (X) Gen Expense All Prgm.	\$ 7,347	\$ 971	\$ 8,318	To reclassify general expenses
		\$ 3,214	\$ 11,532	
4. Other Expenses (D) Unasgn Children Program	\$ 442	\$ (442)	\$ -	
4. Other Expenses (E) Facility Based Services	\$ 127,240	\$ (127,240)	\$ -	
4. Other Expenses (G) Community Employment	\$ 30,959	\$ (1,974)	\$ 28,985	To reclassify technology expense
4. Other Expenses (X) Gen Expense All Prgm.	\$ 143,642	\$ 442	\$ 144,084	To reclassify general expenses
		\$ 127,240	\$ 127,240	
		\$ (8,483)	\$ (8,483)	
		\$ (79)	\$ (79)	
		\$ (2,194)	\$ (2,194)	To reclassify technology expense
		\$ (2,999)	\$ (2,999)	
		\$ (3,158)	\$ (3,158)	
5. COG Expenses (L) Community Residential	\$ 1,166	\$ (80)	\$ 1,086	To reclassify capital expense
5. COG Expenses (N) Service & Support Admin	\$ -	\$ 54	\$ 54	To match audited COG data
Worksheet 5				
1. Salaries (B) Ages 3-5	\$ 109,348	\$ (27,149)	\$ 82,199	
1. Salaries (C) Ages 6-21	\$ 588,725	\$ (98,894)	\$ 489,831	To reclassify salary expenses
1. Salaries (D) Unasgn Children Program	\$ -	\$ 95,408	\$ 95,408	
2. Employee Benefits (B) Ages (3-5)	\$ 52,448	\$ (11,864)	\$ 40,584	
2. Employee Benefits (C) Ages (6-21)	\$ 253,110	\$ (43,217)	\$ 209,893	To reclassify benefit expenses
2. Employee Benefits (D) Unasgn Children Program	\$ -	\$ 56,100	\$ 56,100	
3. Service Contracts (B) Ages (3-5)	\$ 2,419	\$ (2,419)	\$ -	
3. Service Contracts (C) Ages (6-21)	\$ 11,593	\$ (8,798)	\$ 2,795	To adjust cost report to actual
3. Service Contracts (D) Unasgn Children Program	\$ -	\$ 11,218	\$ 11,218	
		\$ (7,101)	\$ (7,101)	To reclassify physical therapy expenses
		\$ (2,998)	\$ (2,998)	To reclassify speech expenses
4. Other Expenses (B) Ages (3-5)	\$ 6,272	\$ (2,789)	\$ 3,483	To adjust cost report to actual
		\$ 21	\$ 21	To reclassify children's program expense
4. Other Expenses (C) Ages (6-21)	\$ 21,647	\$ (10,141)	\$ 11,506	To adjust cost report to actual
		\$ 300	\$ 300	To reclassify children's program expense
		\$ (14)	\$ (14)	To reclassify non-federal reimbursable expenses
4. Other Expenses (D) Unasgn Children Program	\$ -	\$ 390	\$ 390	To reclassify children's program expense
		\$ 12,929	\$ 12,929	To adjust cost report to actual
		\$ 2,999	\$ 2,999	To reclassify technology expense
4. Other Expenses (M) Family Support Services	\$ 48,561	\$ (301)	\$ 48,260	To reclassify nursing expense
4. Other Expenses (O) Non-Federal Reimbursable	\$ 2,824	\$ 14	\$ 2,838	To reclassify family support expense
		\$ 3,035	\$ 3,035	To reclassify non-federal reimbursable expenses
		\$ 14	\$ 14	To reclassify county auditor/treasurer fees
		\$ (2,403)	\$ (2,403)	
Worksheet 7B				
1. Salaries (B) Ages 3-5	\$ -	\$ 5,818	\$ 5,818	
1. Salaries (C) Ages 6-21	\$ -	\$ 21,333	\$ 21,333	To reclassify salary expenses
1. Salaries (E) Facility Based Services	\$ -	\$ 47,203	\$ 47,203	
2. Employee Benefits (B) Ages 3-5	\$ -	\$ 2,542	\$ 2,542	
2. Employee Benefits (C) Ages 6-21	\$ -	\$ 9,322	\$ 9,322	To reclassify benefit expenses
2. Employee Benefits (E) Facility Based Services	\$ -	\$ 22,705	\$ 22,705	
4. Other Expenses (E) Facility Based Services	\$ -	\$ 79	\$ 79	To reclassify technology expense
4. Other Expenses (X) Gen Expense All Prgm.	\$ -	\$ 15	\$ 15	
		\$ 301	\$ 301	To reclassify nursing expense
		\$ 775	\$ 775	
13. No. of Individuals Served (B) Ages (3-5)	-	11	11	
13. No. of Individuals Served (C) Ages (6-21)	-	40	40	To record individuals served
13. No. of Individuals Served (E) Facility Based Services	-	86	86	
Worksheet 7-C				
1. Salaries (B) Ages 3-5	\$ -	\$ 12,532	\$ 12,532	To reclassify salary expenses
1. Salaries (C) Ages 6-21	\$ -	\$ 45,566	\$ 45,566	
2. Employee Benefits (B) Ages 3-5	\$ -	\$ 5,476	\$ 5,476	To reclassify benefit expenses
2. Employee Benefits (C) Ages 6-21	\$ -	\$ 19,912	\$ 19,912	
3. Service Contracts (D) Unasgn Children Program	\$ -	\$ 2,998	\$ 2,998	To reclassify speech expenses
3. Service Contracts (E) Facility Based	\$ -	\$ 174	\$ 174	
13. No. of Individuals Served (B) Ages (3-5)	-	11	11	
13. No. of Individuals Served (C) Ages (6-21)	-	40	40	To record individuals served
13. No. of Individuals Served (E) Facility Based Services	-	1	1	
Worksheet 7E				
1. Salaries (B) Ages 3-5	\$ -	\$ 2,096	\$ 2,096	To reclassify salary expenses
1. Salaries (C) Ages 6-21	\$ -	\$ 7,620	\$ 7,620	
2. Employee Benefits (B) Ages 3-5	\$ -	\$ 916	\$ 916	To reclassify benefit expenses
2. Employee Benefits (C) Ages 6-21	\$ -	\$ 3,330	\$ 3,330	
13. No. of Individual Served (B) Ages 3-5	-	11	11	To record individuals served
13. No. of Individual Served (C) Ages 6-21	-	40	40	
Worksheet 7-F				
1. Salaries (B) Ages 3-5	\$ -	\$ 6,704	\$ 6,704	To reclassify salary expenses
1. Salaries (C) Ages 6-21	\$ -	\$ 24,376	\$ 24,376	
2. Employee Benefits (B) Ages 3-5	\$ -	\$ 2,930	\$ 2,930	To reclassify benefit expenses
2. Employee Benefits (C) Ages 6-21	\$ -	\$ 10,652	\$ 10,652	
3. Service Contracts (D) Unasgn Children Program	\$ -	\$ 7,101	\$ 7,101	To reclassify physical therapy expenses
13. No. of Individual Served (B) Ages 3-5	-	11	11	To record individuals served
13. No. of Individual Served (C) Ages 6-21	-	40	40	

Appendix B
Athens County Board of Developmental Disabilities
2009 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 8				
4. Other Expenses (X) Gen Expense All Prgm.	\$ 103,481	\$ 889	\$ 104,370	To reclassify transportation expenses
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 496,956	\$ 1,610	\$ 498,566	To reclassify salary expenses
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 210,442	\$ (215)	\$ 210,227	To reclassify benefit expenses
4. Other Expenses (N) Service & Support Admin. Costs	\$ 11,994	\$ 15		To reclassify SSA expense
		\$ 9,998		To reclassify technology expense
		\$ 3,158		To reclassify technology expense
		\$ (67)	\$ 25,098	To reclassify non-federal reimbursable expenses
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 917,514	\$ (47,203)	\$ 870,311	To reclassify salary expenses
1. Salaries (G) Community Employment	\$ 251,754	\$ 31,153	\$ 282,907	To reclassify salary expenses
2. Employee Benefits (E) Facility Based Services	\$ 409,420	\$ (22,705)	\$ 386,715	To reclassify benefit expenses
2. Employee Benefits (G) Community Employment	\$ 152,583	\$ 7,619	\$ 160,202	To reclassify benefit expenses
3. Service Contracts (E) Facility Based Services	\$ 88,226	\$ (13,806)		To reclassify family support expense
		\$ (174)	\$ 74,246	To reclassify speech expense
4. Other Expenses (E) Facility Based Services	\$ 31,460	\$ 7,314		To reclassify direct service expense
		\$ 8,483		To reclassify technology expense
		\$ (3,035)		To reclassify family support expense
		\$ (753)		To reclassify non-federal reimbursable expenses
		\$ (775)	\$ 42,694	To reclassify nursing expense
4. Other Expenses (G) Community Employment	\$ 18,024	\$ (390)		To reclassify children's program expense
		\$ 1,974		To reclassify technology expense
4. Other Expenses (H) Unasn Adult Program	\$ -	\$ (4,193)	\$ 15,415	To reclassify non-federal reimbursable expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ 100,000	\$ 753	\$ 656	To reclassify technology expense
		\$ 4,193	\$ 104,946	To reclassify non-federal reimbursable expenses
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Purchases Greater Than \$5,000	\$ 222,883	\$ 4,000	\$ 226,883	To reclassify capital expense
Plus: Other	\$ -	\$ 36	\$ 36	To reclassify grant refund
Less: Capital Costs	\$ (201,026)	\$ (3,168)	\$ (204,194)	To reconcile depreciation corrections
Total from 12/31 County Auditor's Report	\$ 7,465,025	\$ (2,000)	\$ 7,463,025	To correct county auditor's total
Revenue:				
Less: COG Revenue	\$ (985,954)	\$ (14,112)	\$ (1,000,066)	To match audited COG data
Medicaid Administration Worksheet				
6. Other Costs (A) Reimbursement Requested Through Calendar Year				
7. Capital Costs (A) Reimbursement Requested Through Calendar Year				
8. Indirect Costs (A) Reimbursement Requested Through Calendar Year	\$ -	\$ 20,319	\$ 20,319	To record MAC ancillary costs
9. Program Supervision Costs (A) Reimbursement Requested Through Calendar Year				
10. Building Services Costs (A) Reimbursement Requested Through Calendar Year				



Dave Yost • Auditor of State

ATHENS COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

ATHENS 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 20, 2011**