



Dave Yost • Auditor of State

HOCKING 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

Dear Ms. Jones:

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 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 Hocking County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure 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 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 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

1. We compared the building and traced each room on the floor plan to the County Board's summary for each year. We compared the County Board's 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 when comparing the County Board's summary to the Cost Report 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 the County Board's buildings to their square footage summary and measured three rooms.

We found no unreported rented or idle floor space. We also 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. Therefore we tested the 2008 methodology, and applied the results to both years' cost reports. The County Board did not allocate space based on usage of the area. Differences found are reported on Appendix A (2008) and Appendix B (2009).

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 Attendance 2008 and Attendance 2009 reports for the number of individuals served and days of attendance, and 15 minute units with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation, Enclave and Community Employment on *Schedule B-1, Section B, Attendance Statistics* of the Cost Reports and determined if the statistics were reported in accordance with the Cost Report Guides.

We found variances exceeding 10 percent and reported these variances in Appendix A (2008) and Appendix B (2009). After reviewing the Community Employment information, it was determined that all of the corresponding costs would be reclassified to non-federal reimbursable as the County Board was reimbursed for these services under a separate grant and did not include Community Employment statistics in the Cost Reports. 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 reported these variances in Appendix A (2008) and Appendix B (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 Medicaid Information Technology System (MITS).

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 15 for 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. We reviewed results of a pre-fieldwork scan to determine if individuals served or units provided for dietary and professional services on worksheets 7A to 7H need to be tested. We determined that the number of individuals served for ages 6-21 on *Schedule B-1* needed to be obtained as costs were reported for this age group but no individuals served were reported in 2008. The County Board provided support for the number of individuals served.

We found differences as reported in Appendix A (2008).

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 Transportation Count reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Statistics* of the Cost Reports.

We found differences as reported 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 Report to the amount reported in Schedule B-3 of the Cost Reports.

The County Board reported no costs for this area. We found no differences.

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 two for 2009 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services*.

We found no differences exceeding ten percent.

4. DODD requested us to report variances exceeding two percent in the total trips taken for the 30 individuals tested. We haphazardly selected 15 individual names from the County Board's attendance sheets for 2008 and for 2009 and compared the individuals by name to the compiled listing of individuals transported to determine whether the compiled listing is complete.

We found no differences.

5. We determined whether the sample of individuals selected in Step 4 included both Medicaid and non-Medicaid-eligible individuals as documented in the MITS system.

We noted the sample of individuals selected included both Medicaid and non-Medicaid eligible individuals.

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 estimate with those statistics reported in *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration*. We also recalculated the County Board's mathematical computation for accuracy.

The County Board was unable to provide reliable detail or summary reports of SSA units provided during the audit periods. This was due to a problem with the County Board's information system which resulted in the loss of data and to the County Board's incorrect coding of units. The County Board reported that SSA unit data for the period of January through October 2009 was lost. The County Board reported all SSA units as TCM units on both Cost Reports. We tested 22 paid claims as reported on the 2009 Medicaid Billing System (MBS). The County Board was able to provide case notes for all claims except those in the months of June through October 2009 (see **Paid Claims Testing**). We also tested three entries in 2008 which County Board reports indicated were non-

allowable units and found that in two of the instances the case notes documented allowable activities and the individual was Medicaid eligible on the date of service per MITS. We noted some reports that stated "total contains employee to consumer ratios that are not 1 on 1"; however, a test of four notes found that the case notes did not support a group activity. In addition the review of these four notes found that, in one instance, an unallowable activity was reimbursed. Due to the reporting difficulties, the County Board compiled an estimate of its SSA units for 2008 and 2009. We did not evaluate the County Board's methodology for estimating units. We found no computational errors in the estimate provided. We did note that the County Board reported that the Mid-East Ohio Regional Council of Governments (MEORC) provided TCM units on behalf of the County Board and that the County Board provided Home Choice units; neither of which was included in the estimate provided. We compared the County Board's estimated SSA units to *Schedule B-4* and found differences as reported in Appendix A (2008) and Appendix B (2009). We caution users of this information because the reliability of the estimated units could not be determined.

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

We were unable to test samples of Other Allowable and Unallowable SSA services across 2008 and 2009 as the County Board estimated all SSA units and was unable to provide a detailed list of units provided from which we could select a sample. We could not determine 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 also could not determine if the units for Other Allowable SSA services were provided to individuals that were not Medicaid eligible at the time of service delivery.

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 27 or more TCM units were paid through the Medicaid program. We examined the results looking for trends and patterns indicating potential overbilling practices.

We found no indication of trend or pattern indicating potential overbilling.

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 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 decreased by more than five percent from the prior year's *Schedule B-4*. Because the County Board estimated the units they were unable to provide an explanation for Other Allowable and Unallowable Units decreasing more than five percent from 2007 to 2008. We reported no variances in Appendix A (2008) and Appendix B (2009). Again, users of this information are cautioned that the reliability of the estimated units could not be determined.

Revenue Reconciliation to the County Auditor Report

1. We compared the receipt totals from the 12/31/2008 and 12/31/2009 County Auditor's Fund Report for the General, Reserve, Family Resources, Permanent Improvement and Pathways Two Grant funds to the County Auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

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

2. We compared the account description and amount for each revenue reconciling item on the *County Auditor Reconciliation Worksheet* to the County Board's Fund Report reports.

We found differences as reported in Appendix A (2008). We found no differences in 2009.

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 were within 1/4 percent of the county auditor yearly receipt totals reported for these funds in 2008. Total county board receipts were not within 1/4 percent of the county auditor yearly receipt totals reported for these funds in 2009. Receipts in the county auditor's reports exceeded the County Board receipts by \$131,629 for 2009.

4. We compared revenue entries on *Schedule C Income Report* to the MEORC prepared Hocking County Board Summary Workbook

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

Revenue Cost Report Testing

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

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

- Refunds in the amount of \$1,026 in 2008 and \$1,246 in 2009;
- Miscellaneous reimbursements in the amount of \$1,349 in 2008 and \$755 in 2009;
- Dental insurance revenues in the amount of \$3,029 in 2008 and \$2,297 in 2009;
- Insurance claim revenues in the amount of \$2,861 in 2008 and \$298 in 2009;
- Capital credit from the electric company in the amount of \$132 in 2008 and \$162 in 2009;
- Title XX revenues in the amount of \$26,350 in 2008 and \$15,438 in 2009;
- Help Me Grow revenues in the amount of \$5,343 in 2008 and \$66,092 in 2009;
- Transportation reimbursements in the amount of \$3,620 in 2009;
- Pathways grant reimbursements in the amount of \$61,423 in 2009; and
- RSC grant revenues in the amount of \$96,962 in 2009.

Paid Claims Testing

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

In the test of 50 paid claims, we determined that the County Board could not support the TCM paid claims with dates of service between January and October of 2009 (see **Statistics – Service and Support Administration**). As a result the finding from the sample of paid claims was expanded to include TCM paid claims for this entire period. We verified that TCM claims with dates of service after October 2009 had supporting documentation. In addition, the paid claims test found that billings for other waiver services exceeded actual costs incurred by the County Board.

Recoverable Finding - 2009

Finding \$27,981.38

The Auditor of State determined that the County Board was reimbursed for 3,706 units of Targeted Case Management (TCM) service in which the County Board could not provide supporting documentation with the required elements of Ohio Admin. Code § 5101:3-48-01. In addition, the Auditor of State determined that the County Board was reimbursed for Specialized Medical Equipment and Supplies (FAE) services, Environmental Accessibility Adaptations, Level One, Emergency (EVN) services, and Environmental Accessibility Adaptations, Level One (FVN) services in which the County Board added a five percent administration fee that is not supported by Ohio Admin. Code § 5123:2-9-06.

Service Code	Units	Review Result	FFP ¹ Amount	eFMAP ² Amount	State Match Amount	Total Finding
EVN	1	Included administrative fee	\$120.50	\$ 19.10	\$ 50.41	\$190.01
FAE	1	Included administrative fee	\$ 38.72	\$ 6.14	\$16.20	\$61.06
FVN	2	Included administrative fee	\$ 71.01	\$11.25	\$29.70	\$111.96
TCM	3,706	Lack of supporting documentation	\$ 23,830.82	\$ 3,787.53	N/A	\$ 27,618.35
		TOTAL	\$ 24,061.05	\$3,824.02	\$ 96.31	\$ 27,981.38

¹ Federal Financial Participation Amount (FFP)

² Enhanced Federal Medical Assistance Percentage (eFMAP)

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.

The County Board was not reimbursed for Community Employment services during the audit periods. We found that the Medicaid reimbursed TCM units was greater than units estimated for 2008. We

found that the estimated TCM units were higher than reimbursed units in 2009 and we reported differences in the number of TCM estimated units in Appendix B (2009).

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 that reimbursements were greater than the final adjusted expenses on Schedule A. We obtained the County Board's explanation that it had imposed a five percent administrative cost fee. Ohio Admin. Code 5123:2-9-06 states "Claims for payment for environmental accessibility adaptations and personal emergency response systems shall be submitted to the department with verification from the county board that the project meets the requirements specified in the approved ISP, the project is satisfactorily completed, and the project is in compliance with all applicable state and local requirements, including building codes. The verification submitted shall be in the format prescribed by the department". This rule does not include allowance for an additional administrative cost to be reimbursed. Therefore, under 45 CFR 74.81 we reported findings which are included in the **Paid Claims Testing - Recoverable Findings - 2009**.

Expenditure Reconciliation to the County Auditor Report

1. We compared the disbursement totals from the 12/31/2008 and 12/31/2009 County auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the County Auditor's Fund Report balances for the General, Reserve, Family Resources, Permanent Improvement, and Pathways Two Grant funds.

We found differences as reported 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 such as county tax settlement sheets.

We found differences as reported 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; however, the total reported for County auditor was incorrect in both 2008 and 2009 (see Step 1 above).

4. We compared all expenditure entries on Worksheets 1 through 10 to the County Board's State Expenses Detailed reports and the MEORC prepared Hocking County Board Summary Workbook.

We found differences as reported 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 reported 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
- Centers for Medicare and Medicaid Services 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 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 unrecorded purchases meeting the capitalization criteria. We reported differences for purchases that were not properly capitalized as reported in Appendix A (2008) and 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 found no differences in 2008. We reported differences for purchases that were not properly capitalized in 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 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 American Hospital Association (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 in 2008. We found 2008 purchases not added to the 2009 depreciation schedule and reported these differences 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 these 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 Appropriation Reports. The variance was less than two percent.

2. We selected 10 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 reported differences from these procedures in Appendix A (2008) and Appendix B (2009).

3. We scanned the County Board's State Expense Detail for 2008 and State Expense Detail and Last Quarter Payroll for 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 reported 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, 6, 7-B, 8, 9 and 10. We obtained the County Board's explanation that variances were due to changes in employees' insurance coverage and staff turnover. We reported no variances on Appendix A (2008) or Appendix B (2009).

Non-Payroll Disbursement Testing

1. We haphazardly selected 40 disbursements from 2008 and 2009 from the County Board's State Expenses Detailed report and 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 reported differences from this procedure in Appendix A (2008). We reported no differences from this procedure for 2009.

Medicaid Administrative Claiming (MAC)

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 variance exceeding one percent. However, we noted a contractor misclassified as an employee in 2009 and accordingly DODD adjusted the MAC Costs by Code Report to correct this misclassification.

2. We compared the original 2008 and the revised 2009 Individual MAC Costs by Code Reports to Worksheet 6, columns (I) and (O) for both years.

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

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 MAC Reconciliation worksheet.

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

Officials' Response: We understand the recoverable finding regarding paid claims in 2009, specifically TCM. We would like to reiterate that we had a major computer crash involving our server in which we lost documentation for part of 2008 and 2009 including TCM backup. We also lost all financial documentation for that period. Because we had hard copy backup, the majority of the financial documentation was available for review. To ensure that this problem does not happen again, we have taken the following precautions by replacing the server and putting multiple backup systems in place.

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 Hocking 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, flowing style.

Dave Yost
Auditor of State

December 27, 2011

cc: Sarah Winters, Interim Superintendent, Hocking County Board of Developmental Disabilities
Karon Fisher, Director of Finance, Hocking County Board of Developmental Disabilities
Ellen Riggs, Board Chairperson, Hocking County Board of Developmental Disabilities

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule A				
20. Environmental Accessibility Adaptations And/Or Modifications And Supplies (L) Community Residential	\$ 467	\$ (467)	\$ -	To match COG audited data
23. Homemaker/Personal Care (L) Community Residential	\$ 475	\$ (475)	\$ -	
Schedule B-1, Section A				
13. 6-21 Age Children (C) Child	-	17	17	
15. Supported Emp. -Enclave (B) Adult	-	77	77	
21. Service and Support Admin (D) General	-	459	459	To correct square footage
22. Program Supervision (B) Adult	1,113	(192)	921	
25. Non-Reimbursable (B) Adult	-	25	25	
Schedule B-1, Section B				
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	-	33	33	To report individuals served
2. Days Of Attendance (B) Supported Emp. -Enclave	-	3,470	3,470	To report days of attendance
3. Typical Hours Of Service (B) Supported Emp. -Enclave	-	6.0	6.0	To report typical hours of service
5. Total Individuals Served By Age Group (C) (6-21) Years	-	11	11	To report individuals served
Schedule B-3				
5. Facility Based Services (G) One Way Trips- Fourth Quarter	4,896	(797)	4,099	To correct number of one way trips
Schedule B-4				
1. TCM Units (A) 1st Quarter	10,459	(3,554)	6,905	
2. Other SSA Allowable Units (D) 4th Quarter	-	517	517	To agree reported units to County Board estimate
4. SSA Unallowable Units (D) 4th Quarter	-	160	160	
Schedule C				
I. County				
(B) Interest- COG Revenue	\$ 10,870	\$ (2,004)	\$ 8,866	To match to COG audited data
II. Department of MR/DD				
(E) Residential Facility- Non Waiver Services- COG Revenue	\$ -	\$ 39,966	\$ 39,966	To match to COG audited data
Worksheet 1				
8. COG Expenses (L) Community Residential	\$ -	\$ 25	\$ 25	
8. COG Expenses (N) Service & Support Admin	\$ 1,142	\$ (1,016)	\$ 126	To match to COG audited data
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 66,849	\$ (66,849)		To reclassify MAC expenses
		\$ 14,700	\$ 14,700	To reclassify salary for separation agreement payout
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 91,351	\$ (8,934)		
		\$ (12,441)		To reclassify workers compensation expenses
		\$ 213	\$ 70,189	To reclassify benefits for separation agreement payout
3. Service Contracts (X) Gen Expense All Prgm.	\$ 44,943	\$ (1,272)	\$ 43,671	To reclassify to fees paid to COG
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 2,110	\$ 2,110	To reclassify non-federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 175,118	\$ (61,776)		To reclassify to fees paid to COG
		\$ (2,110)		To reclassify non-federal reimbursable expenses
		\$ (2,779)	\$ 108,453	To reclassify community residential expenses
5. COG Expenses (L) Community Residential	\$ -	\$ 1,143	\$ 1,143	
5. COG Expense (N) Service & Support Admin	\$ 4,893	\$ 998	\$ 5,891	To match to COG audited data
				To record county auditor/treasurer fees and DODD Administrative fees
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 5,469	\$ 36,959	\$ 42,428	
Worksheet 2A				
1. Salaries (E) Facility Based Services	\$ 66,926	\$ (32,131)		To reclassify MAC expenses
		\$ (10,900)		To reclassify enclave salary expenses
		\$ (3,582)	\$ 20,313	To reclassify Pathways expenses
1. Salaries (F) Enclave	\$ -	\$ 10,900	\$ 10,900	To reclassify enclave salary expenses
2. Employee Benefits (E) Facility Based Services	\$ 48,625	\$ 1,022		To reclassify workers compensation expenses
		\$ (4,341)		To reclassify enclave benefit expenses
		\$ (1,365)	\$ 43,941	To reclassify Pathways expenses
2. Employee Benefits (F) Enclave	\$ -	\$ 121		To reclassify workers compensation expenses
		\$ 4,341	\$ 4,462	To reclassify enclave benefit expenses
4. Other Expenses (E) Facility Based Services	\$ 4,372	\$ (2,318)	\$ 2,054	To reclassify Pathways expenses
Worksheet 3				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 10,630	\$ 389	\$ 11,019	To reclassify workers compensation expenses
4. Other Expenses (F) Enclave	\$ 305	\$ (305)	\$ -	To reclassify SSA phone line expense
4. Other Expenses (N) Service & Support Admin	\$ -	\$ 305	\$ 305	To reclassify SSA phone line expense
5. COG Expenses (L) Community Residential	\$ -	\$ 23	\$ 23	
5. COG Expenses (N) Service & Support Admin	\$ 165	\$ (45)	\$ 120	To match to COG audited data

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 5				
1. Salaries (C) Ages (6 - 21)	\$ 7,464	\$ (3,732)	\$ 3,732	To reclassify facility based benefits
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 3,582	\$ 3,582	To reclassify Pathways expenses
		\$ 2,189	\$ 5,771	To reclassify Pathways expenses
2. Employee Benefits (A) Ages (0 - 2)	\$ 11,624	\$ 778	\$ 12,402	To reclassify workers compensation expenses
2. Employee Benefits (C) Ages (6 - 21)	\$ 3,420	\$ (822)	\$ 2,598	To reclassify SSA benefits
		\$ 58	\$ 2,656	To reclassify workers compensation expenses
		\$ (1,299)	\$ 1,357	To reclassify facility based benefits
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 22	\$ 22	To reclassify workers compensation expenses
		\$ 1,365	\$ 1,387	To reclassify Pathways expenses
		\$ 1,046	\$ 2,433	To reclassify Pathways expenses
		\$ 23	\$ 2,456	To reclassify workers compensation expenses
4. Other Expenses (L) Community Residential	\$ 2,672	\$ 105,238	\$ 107,910	To reclassify community residential expenses
		\$ 2,779	\$ 110,689	To reclassify community residential expenses
		\$ 2,713	\$ 113,402	To reclassify community residential expenses
4. Other Expenses (M) Family Support Services	\$ 36,566	\$ (5,000)	\$ 31,566	To reclassify transfer
		\$ 160	\$ 31,726	To reclassify family support service expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 2,318	\$ 2,318	To reclassify Pathways expenses
		\$ 873	\$ 3,191	To reclassify Pathways expenses
5. COG Expenses (L) Community Residential	\$ -	\$ 4,242	\$ 4,242	To match to COG audited data
Worksheet 6				
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 158,804	\$ 158,804	To reclassify MAC expenses
Worksheet 7-B				
1. Salaries (E) Facility Based Services	\$ 37,298	\$ (13,306)	\$ 23,992	To reclassify MAC expenses
2. Employee Benefits (E) Facility Based Services	\$ 23,865	\$ 778	\$ 24,643	To reclassify workers compensation expenses
Worksheet 8				
1. Salaries (E) Facility Based Services	\$ 78,856	\$ (14,700)	\$ 64,156	To reclassify salary for separation agreement payout
2. Employee Benefits (E) Facility Based Services	\$ 26,066	\$ 1,166	\$ 27,232	To reclassify workers compensation expenses
		\$ (213)	\$ 27,019	To reclassify benefits for separation agreement payout
4. Other Expenses (E) Facility Based Services	\$ 164,214	\$ (75,054)	\$ 89,160	To reclassify capital assets
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 171,440	\$ 27,995	\$ 199,435	To reclassify SSA salaries
		\$ (13,124)	\$ 186,311	To reclassify MAC expenses
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 67,795	\$ 4,260	\$ 72,055	To reclassify unemployment expenses
		\$ 4,145	\$ 76,200	To reclassify SSA benefits
		\$ 822	\$ 77,022	To reclassify SSA benefits
		\$ 2,955	\$ 79,977	To reclassify workers compensation expenses
3. Service Contracts (N) Service & Support Admin. Costs	\$ 12,892	\$ (420)	\$ 12,472	To reclassify fees paid to COG
4. Other Expenses (N) Service & Support Admin. Costs	\$ 19,597	\$ (4,260)	\$ 15,337	To reclassify unemployment expenses
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 315,226	\$ (27,995)	\$ 287,231	To reclassify SSA salaries
		\$ (24,458)	\$ 262,773	To reclassify MAC expenses
		\$ 3,732	\$ 266,505	To reclassify facility based benefits
		\$ (8,755)	\$ 257,750	To reclassify enclave salary expenses
		\$ (2,189)	\$ 255,561	To reclassify pathways salary expenses
1. Salaries (F) Enclave	\$ -	\$ 8,755	\$ 8,755	To reclassify enclave salary expenses
2. Employee Benefits (E) Facility Based Services	\$ 155,936	\$ (4,145)	\$ 151,791	To reclassify SSA benefits
		\$ 1,299	\$ 153,090	To reclassify facility based benefits
		\$ 5,039	\$ 158,129	To reclassify workers compensation expenses
		\$ (4,183)	\$ 153,946	To reclassify enclave benefit expenses
		\$ (1,046)	\$ 152,900	To reclassify pathways benefit expenses
2. Employee Benefits (F) Enclave	\$ -	\$ 90	\$ 90	To reclassify workers compensation expenses
		\$ 4,183	\$ 4,273	To reclassify enclave benefit expenses
3. Service Contracts (E) Facility Based Services	\$ 17,511	\$ (7,473)	\$ 10,038	To reclassify fees paid to COG
4. Other Expenses (E) Facility Based Services	\$ 46,546	\$ (25,000)	\$ 21,546	To reclassify advance
		\$ (873)	\$ 20,673	To reclassify Pathways expenses
		\$ (2,713)	\$ 17,960	To reclassify community residential expenses
		\$ (160)	\$ 17,800	To reclassify family support service expenses
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Real Estate Fees	\$ -	\$ (35,469)	\$ (35,469)	To reconcile county auditor/treasurer fees
Plus: Transfers Out-General	\$ -	\$ 5,000	\$ 5,000	To reclassify transfer
Plus: Advance Out-General	\$ -	\$ 25,000	\$ 25,000	To reclassify advance
Plus: Purchases Greater Than \$5,000	\$ -	\$ 75,054	\$ 75,054	To reclassify capital assets
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 170,941	\$ 170,941	To reclassify fees paid to COG
Plus: Match Paid To ODMRDD For IO & LVI Waivers	\$ 100,000	\$ (100,000)	\$ -	To reclassify fees paid to COG
Plus: Match Paid To ODMRDD For TCM	\$ -	\$ 15,773	\$ 15,773	To reclassify TCM match
Plus:	\$ 171,011	\$ (171,011)	\$ -	To reclassify untitled reconciling item
Plus: RSC Match	\$ -	\$ 50,000	\$ 50,000	To reclassify RSC match
Memo: 1 1/2% ODMRDD "Administrative & Oversight Fee"	\$ -	\$ (1,490)	\$ (1,490)	To reconcile DODD administrative fees
Less: COG	\$ (26,681)	\$ 942	\$ (25,739)	To reconcile off Schedule A COG expenses
Total from 12/31 County Auditor's Report	\$ 2,402,324	\$ 3,047	\$ 2,405,371	To correct county auditor's total
Revenue:				
Less: COG Revenue	\$ (92,024)	\$ (37,962)	\$ (129,986)	To reconcile COG revenue
Plus: Advances In	\$ -	\$ 25,000	\$ 25,000	To record advances
Total from 12/31 County Auditor's Report	\$ 2,215,559	\$ 30,001	\$ 2,245,560	To correct county auditor's total
Medicaid Administration Worksheet				
6-10. Ancillary Costs (A) Reimbursement Requested Through Calendar Year	\$ -	\$ 12,375	\$ 12,375	To report ancillary costs

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule A				
20. Environmental Accessibility Adaptations and/or Modifications and Supplies	\$ -	\$ 9,248	\$ 9,248	To reclassify environmental accessibility expenses
Schedule B-1, Section A				
15. Supported Emp. -Enclave (B) Adult	-	42	42	
21. Service and Support Admin (D) General	-	569	569	
22. Program Supervision (B) Adult	1,113	(148)	965	To correct square footage
25. Non-Reimbursable (B) Adult	-	16	16	
Schedule B-1, Section B				
1. Total Individuals Served By Program (A) Facility Based Services	75	(9)	66	To correct individuals served
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	-	35	35	To report individuals served
2. Days Of Attendance (B) Supported Emp. -Enclave	-	3,386	3,386	To report days of attendance
3. Typical Hours Of Service (B) Supported Emp. -Enclave	-	6.0	6.0	To report typical hours of service
Schedule B-3				
5. Facility Based Services (G) One Way Trips- Fourth Quarter	5,662	(4,769)	893	To correct number of one way trips
Schedule B-4				
1. TCM Units (D) 4th Quarter	757	1,429		To agree reported units to County Board estimate
		2	2,188	To increase units to agree to reimbursed units
2. Other SSA Allowable Units (D) 4th Quarter	0	675	675	To agree reported units to County Board estimate
5. SSA Unallowable Units (D) 4th Quarter	0	209	209	To agree reported units to County Board estimate
Worksheet 1				
5. Movable Equipment (U) Transportation	\$ 17,177	\$ 11,993		To correct depreciation
		\$ (2,397)	\$ 26,773	
8. COG Expenses (L) Community Residential	\$ 185	\$ (153)	\$ 32	To match to COG audited data
8. COG Expenses (N) Service & Support Admin	\$ 689	\$ (555)	\$ 134	
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 206,688	\$ 5,040		To agree reported amount to compiled amount
		\$ (140,107)	\$ 71,621	To reclassify MAC expenses
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 109,038	\$ 190		To agree reported amount to compiled amount
		\$ 1,000		To reclassify benefit payments
		\$ (17,181)	\$ 93,047	To reclassify workers compensation expenses
3. Service Contracts (X) Gen Expense All Prgm.	\$ 42,964	\$ (17,672)		To reclassify fees paid to COG
		\$ 99	\$ 25,391	To agree reported amount to compiled amount
4. Other Expenses (X) Gen Expense All Prgm.	\$ 127,592	\$ (12,172)		To reclassify DODD administrative fees
		\$ (26,897)		To reclassify fees paid to COG
		\$ (1,000)		To reclassify benefit payments
		\$ (7,487)		To reclassify non-federal reimbursable expenses
		\$ (3,894)	\$ 76,142	To reclassify capital purchase
5. COG Expenses (L) Community Residential	\$ 932	\$ 543	\$ 1,475	
5. COG Expense (N) Service & Support Admin	\$ 3,480	\$ 2,657	\$ 6,137	To match to COG audited data
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 13,616	\$ 12,172		To reclassify DODD administrative fees
		\$ 34,580	\$ 60,368	To record county auditor/treasurer fees
Worksheet 2A				
1. Salaries (E) Facility Based Services	\$ 105,233	\$ (728)		To agree reported amount to compiled amount
		\$ (51,724)		To reclassify MAC expenses
		\$ (1,673)		To reclassify Pathways expenses
		\$ (11,141)	\$ 39,967	To reclassify enclave salary expenses
1. Salaries (F) Enclave	\$ -	\$ 11,141	\$ 11,141	To reclassify enclave salary expenses
2. Employee Benefits (E) Facility Based Services	\$ 34,887	\$ 179		To agree reported amount to compiled amount
		\$ (652)		To reclassify Pathways expenses
		\$ 982		To reclassify workers compensation expenses
		\$ (4,394)	\$ 31,002	To reclassify enclave benefit expenses
2. Employee Benefits (F) Enclave	\$ -	\$ 4,394	\$ 4,394	To reclassify enclave benefit expenses
2. Employee Benefits (N) Service & Support Admin	\$ 1,868	\$ (454)	\$ 1,414	To agree reported amount to compiled amount
4. Other Expenses (E) Facility Based Services	\$ 2,974	\$ (726)	\$ 2,248	To reclassify Pathways expenses

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 3				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 14,629	\$ (356)		To agree reported amount to compiled amount
		\$ 491	\$ 14,764	To reclassify workers compensation expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 62,874	\$ (7,593)	\$ 55,281	To reclassify capital purchase
5. COG Expenses (L) Community Residential	\$ 35	\$ (1)	\$ 34	
5. COG Expenses (N) Service & Support Admin	\$ 130	\$ 10	\$ 140	To match to COG audited data
Worksheet 5				
1. Salaries (A) Ages 0-2	\$ 60,176	\$ (1,152)	\$ 59,024	To agree reported amount to compiled amount
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 15,691		To reclassify Pathways salaries
		\$ (14,372)		To reclassify MAC expenses
		\$ 1,673	\$ 2,992	To reclassify pathway salary expenses
2. Employee Benefits (A) Ages (0-2)	\$ 11,628	\$ 333		To agree reported amount to compiled amount
		\$ 2,454	\$ 14,415	To reclassify workers compensation expenses
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 5,693		To reclassify Pathways benefits
		\$ 652		To reclassify pathways benefits
		\$ 245	\$ 6,590	To reclassify workers compensation expenses
4. Other Expenses (A) Ages 0-2	\$ 2,018	\$ 13,808	\$ 15,826	To reclassify Help Me Grow expenses
4. Other Expenses (C) Ages (6 - 21)	\$ 4,622	\$ (4,322)		To reclassify family support services expenses
		\$ (300)	\$ -	To reclassify Pathways expense
4. Other Expenses (L) Community Residential	\$ 13,023	\$ 193,995		To reclassify community residential expenses
		\$ 14,658	\$ 221,676	To reclassify community residential expenses
4. Other Expenses (M) Family Support Services	\$ 15,352	\$ 8,099		To reclassify family support services expenses
		\$ 4,322	\$ 27,773	To reclassify family support services expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 56,457		To reclassify Pathways expense
		\$ 110		To reclassify Pathways expense
		\$ 726		To reclassify Pathways expense
		\$ 300		To reclassify Pathways expense
		\$ 7,487	\$ 65,080	To reclassify Pathways expense
5. COG Expenses (L) Community Residential	\$ 6,158	\$ (634)	\$ 5,524	To match to COG audited data
Worksheet 6				
1. Salaries (I) Medicaid Admin	\$ -	\$ 119,714	\$ 119,714	
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 232,100	\$ 232,100	To reclassify MAC expenses
Worksheet 7-B				
1. Salaries (E) Facility Based Services	\$ 12,114	\$ (12,114)	\$ -	To agree reported amount to compiled amount
1. Salaries (X) Gen Expense All Prgm.	\$ 41,020	\$ 12,116		To agree reported amount to compiled amount
		\$ (24,615)	\$ 28,521	To reclassify MAC expenses
2. Employee Benefits (E) Facility Based Services	\$ 4,478	\$ (4,478)	\$ -	To agree reported amount to compiled amount
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 18,384	\$ 4,311		To agree reported amount to compiled amount
		\$ 491	\$ 23,186	To reclassify workers compensation expenses
Worksheet 8				
1. Salaries (X) Gen Expense All Prgm.	\$ 68,645	\$ 7,127	\$ 75,772	To agree reported amount to compiled amount
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 38,390	\$ 946		To agree reported amount to compiled amount
		\$ 1,964	\$ 41,300	To reclassify workers compensation expenses
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 206,089	\$ 28,706		To reclassify SSA salary
		\$ (5,376)		To agree reported amount to compiled amount
		\$ (24,744)	\$ 204,675	To reclassify MAC expenses
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 73,389	\$ 9,022		To reclassify SSA benefits
		\$ (4,045)		To agree reported amount to compiled amount
		\$ 4,173	\$ 82,539	To reclassify workers compensation expenses
5. COG Expenses (N) Service & Support Admin. Costs	\$ -	\$ 22,989	\$ 22,989	To match to COG audited data

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 354,283	\$ (1,649)		To agree reported amount to compiled amount
		\$ 28,369		To reclassify salaries posted as benefits
		\$ (28,706)		To reclassify SSA salary
		\$ (96,252)		To reclassify MAC expenses
		\$ (1,302)	\$ 254,743	To reclassify enclave salary expenses
1. Salaries (F) Enclave	\$ 15,691	\$ (15,691)		To reclassify coordinator of community employment
		\$ 1,302	\$ 1,302	To reclassify enclave salary expenses
2. Employee Benefits (E) Facility Based Services	\$ 214,578	\$ (28,369)		To reclassify salaries posted as benefits
		\$ (9,022)		To reclassify SSA benefits
		\$ 1,813		To reclassify benefit expenses
		\$ 2,617		To reclassify unemployment expenses
		\$ (175)		To reclassify enclave benefit expenses
		\$ 6,381		To reclassify workers compensation expenses
		\$ 400	\$ 188,223	To agree reported amount to compiled amount
2. Employee Benefits (F) Enclave	\$ 5,707	\$ (14)		To agree reported amount to compiled amount
		\$ (5,693)		To reclassify coordinator of community employment
		\$ 175	\$ 175	To reclassify enclave benefit expenses
3. Service Contracts (E) Facility Based Services	\$ 32,658	\$ (20,617)		To reclassify fees paid to COG
		\$ (97)	\$ 11,944	To agree reported amount to compiled amount
4. Other Expenses (E) Facility Based Services	\$ 291,429	\$ (95,000)		To reclassify RSC match
		\$ (75)		To reclassify non federal reimbursable expenses
		\$ (56,457)		To reclassify Pathways expenses
		\$ (33,738)		To reclassify fees paid to COG
		\$ (14,658)		To reclassify community residential expenses
		\$ (1,813)		To reclassify benefit expenses
		\$ (8,099)		To reclassify family support services expenses
		\$ (2,617)		To reclassify unemployment expenses
		\$ (9,248)		To reclassify environmental accessibility expenses
		\$ (1,090)	\$ 68,634	To reclassify reimbursement from Pathways
4. Other Expenses (F) Enclave	\$ 110	\$ (110)	\$ -	To reclassify Pathways expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 75	\$ 75	To reclassify non federal reimbursable expenses
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Real Estate Fees	\$ -	\$ (34,580)	\$ (34,580)	To reconcile county auditor/treasurer fees
Plus: Transfers Out-General	\$ -	\$ 531,625	\$ 531,625	To record transfers
Plus: Purchases Greater Than \$5,000	\$ -	\$ 283,409		To reclassify capital purchases
		\$ 3,894		To reclassify capital purchases
		\$ 7,593		To reclassify capital purchases
		\$ 101,163	\$ 396,059	To record capital purchase
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 98,924	\$ 98,924	To reclassify fees paid to COG
Plus: Match Paid To ODMRDD For IO & LVI Waivers	\$ -	\$ 84,304	\$ 84,304	To reclassify waiver match
Plus: Match Paid To ODMRDD For TCM	\$ -	\$ 5,509	\$ 5,509	To reclassify TCM match
Plus:	\$ 581,025	\$ (581,025)	\$ -	To reclassify untitled reconciling item
Plus: RSC Match and Pathways Reimbursement	\$ -	\$ 96,090	\$ 96,090	To reclassify RSC match and Pathways funds
Less: Capital Costs	\$ (47,013)	\$ (9,596)	\$ (56,609)	To reconcile depreciation
Total from 12/31 County Auditor's Report	\$ 3,002,555	\$ 637,910	\$ 3,640,465	To correct county auditor's total
Revenue:				
Less: COG Revenue	\$ -	\$ (131,680)	\$ (131,680)	To reconcile off COG revenue
Plus: Transfers In	\$ -	\$ 531,625	\$ 531,625	To record transfers
Total from 12/31 County Auditor's Report	\$ 2,597,150	\$ 538,097	\$ 3,135,247	To correct county auditor's total
Medicaid Administration Worksheet				
6-10. Ancillary Costs (A) Reimbursement Requested Through Calendar Year	\$ -	\$ 7,515	\$ 7,515	To report ancillary costs

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Dave Yost • Auditor of State

HOCKING COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

HOCKING 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
JANUARY 31, 2012**