



**DARKE COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

**AGREED UPON PROCEDURES**

**FOR THE COST REPORTING PERIOD  
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009  
AND  
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010**



**Dave Yost • Auditor of State**



**DARKE COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

**TABLE OF CONTENTS**

<b>Title</b>	<b>Page</b>
Independent Accountants' Report.....	1
Appendix A: Income and Expenditure Report Adjustments – 2009 .....	12
Appendix B: Income and Expenditure Report Adjustments – 2010 .....	13

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# Dave Yost • Auditor of State

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

Halina Schroeder, Audit Chief  
Ohio Department of Developmental Disabilities, Office of Audits  
30 E. Broad Street, 13<sup>th</sup> Floor  
Columbus, Ohio 43215

Dear Ms. Schroeder:

As permitted by Ohio Rev. Code § 5123.05 and as required by the *Application for a § 1915(c) 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 Darke County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2009 and 2010 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2009 and 2010 (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. DODD requested us to tour the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle space and, if final 2008 square footage totals are the same and no significant changes in the floor plan have occurred, to perform no additional procedures.

We toured the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle floor space. We found no unreported idle floor space during the tour.

We also compared 2009 and 2010 square footage totals to final 2008 square footage totals and discussed square footage changes with the County Board. We noted significant changes have occurred and we performed the procedures below.

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

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

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

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

We compared one building and traced each room on the floor plan to the summary for each year.

We found no variances exceeding 10 percent when comparing the total square footage of one floor plan to the County Board's summary.

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

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 and we reported these variances in Appendix A (2009) and Appendix B (2010).

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

We obtained the County Board's methodology for allocating square footage between programs and compared the methodology with the Cost Report Guides.

We found no inconsistencies between the County Board's methodology and the Cost Report Guide except that square footage should be allocated proportionately for MAC Coordinator responsibilities and we reported these variances in Appendix A (2009) and Appendix B (2010).

## **Statistics – Attendance**

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

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

2. DODD asked us to compare the County Board's final 2008 typical hours of service reported on *Schedule B-1, Section B, Attendance statistics* to the typical hours of service reported on *Schedule B-1* for 2009 and 2010 and, if the hours are the same, to do no additional procedures.

We compared the final 2008 typical hours of service to the typical hours of service reported on *Schedule B-1* for 2009 and 2010.

We found no differences.

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

We compared the County Board's 2009 Attendance By Daily Inputs report and 2010 Attendance By Month All Clients (By Age Group) reports for the number of individuals served and days of attendance with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation 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 also footed the County Board's reports on Attendance Statistics for accuracy.

We found no variances or computational errors exceeding two percent.

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

We compared the County Board's final 2008 number of individuals served to the final individuals served for Day Habilitation/Adult Day Services/Vocational Habilitation for 2009 and the final 2009 individual served to the final individuals served for 2010 on *Schedule B-1, Section B, Attendance Statistics* and determined if the variances were over 10 percent.

The number of reported individuals served did not change by more than 10 percent from the prior year's Schedule B-1.

#### **Statistics – Transportation**

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

We compared the number of one-way trips from the County Board's Adult Transportation by Age Group and Preschool Transportation reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Statistics* of the Cost Reports. We also footed the County Board's Transportation reports for accuracy.

We found no variances or computational errors exceeding two percent.

2. DODD requested us to report variances of more than 10 percent of the total trips taken for five individuals for both 2009 and 2010, between the County Board's internal documentation versus the amount reported on *Schedule B-3, Quarterly Summary of Transportation Services*.

We traced the number of trips for five individuals for 2009 and five for 2010 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services*.

We found no differences exceeding 10 percent.

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

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 reported in Appendix A (2009). We found no differences for 2010.

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

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

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

We found no differences or computational errors exceeding two percent.

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

We haphazardly selected a sample of 40 Other SSA Allowable units for 2009 and 40 units 2010 from the Quarterly Detailed Units Marked Non-Billable reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F). We also determined if the units for Other Allowable SSA services for both 2009 and 2010 were provided to individuals that were not Medicaid eligible at the time of service delivery per the Medicaid Information Technology System (MITS).

The units found to be in error did not exceed 10 percent of our sample for 2010. From the sample population of 9,001 Other SSA Allowable units for 2009, we selected our sample of 40 units and found 15 percent of those units were for individuals Medicaid eligible at the time of service delivery. We selected an additional 41 units and 9.76 percent of those units were for individuals Medicaid eligible at the time of service delivery. We projected and then reclassified 1,111 units as TCM units based on the combined error rate of 12.34 percent.

We reported the differences in Appendix A (2009).

3. We haphazardly selected a sample of 40 Unallowable SSA service units for both 2009 and 2010 from the Quarterly Detailed Units Marked Non-Billable reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F).

From the sample population of 3,071 Unallowable SSA units for 2009, we selected our sample of 40 units and found 12.5 percent of those units were for non-individual specific activities (general time units) as described in *Worksheet 9, Service and Support Administration Costs* of the Cost Report Guides and we projected and then removed 384 units. We reported these differences in Appendix A (2009).

From the sample population of 2,202 Unallowable SSA units for 2010 we selected our sample of 40 units and found 27.5 percent of those units were for systemic issues and we projected and then reclassified 606 units as Other SSA Allowable units. We reported these differences in Appendix B (2010).



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

We compared the final 2008 SSA units to the final 2009 SSA units and compared the final 2009 SSA units to the final 2010 SSA units.

The final units decreased by more than five percent from the prior year's *Schedule B-4* from 2008 to 2009 for Other SSA Allowable units and from 2008 to 2009 and from 2009 to 2010 for SSA Unallowable Units. We obtained the County Board's explanation that the decrease in Other SSA Allowable units was primarily due to more consumers becoming Medicaid eligible each year and that the decrease in Unallowable units was primarily due to the decrease in needed SSA services for individuals residing in nursing homes and Intermediate Care Facilities for DD individuals. We reported no variances in Appendix A (2009) and Appendix B (2010).

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

1. We compared the receipt totals from the 12/31/2009 and 12/31/2010 County Auditor's MTD/YTD Revenue Report for the DD Gifts and Bequest (147), Developmental Disabilities (148), DD Reserve (149), DD Capital Improvement (340), VRP3 Program Grant (443), DD Neighborhood Stabilization Program Housing Grant (448), and the Energy Efficiency & Conservation Block Grant (449) funds to the County Auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We found no differences.

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

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

3. We compared revenue entries on *Schedule C, Income Report* to the West Central Ohio Network Council of Government (COG) prepared County Board Summary Workbook.

We found differences as reported in Appendix A (2009) and Appendix B (2010).

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

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

- Miscellaneous refunds, reimbursements and other income in the amount of \$104,478 in 2009 and \$233,543 in 2010;
- School Lunch Program revenues in the amount of \$23,707 in 2009 and \$18,186 in 2010; and
- Title XX revenues in the amount of \$49,144 in 2009 and \$36,691 in 2010.

### **Paid Claims Testing**

1. We selected 50 paid claims among all service codes from 2009 and 2010 from the Medicaid Billing System (MBS) data and determined if the claims met the following service documentation requirements of Ohio Admin. Code Sections 5123:2-9-05, 5123-2-9-18 (H)(1)-(2), and 5101:3-48-01(F):

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

We found no instances of non-compliance with these documentation requirements for 2009 and 2010.

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 from the MBS Summary by Service Code report, to the final units on *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration*, Line (1)(F), *TCM Units*.

We found no instance where the Medicaid reimbursed units were greater than audited TCM units.

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

We compared the amounts reported on *Schedule A, Summary of Service Costs – By Program*, Lines (20) Environmental Accessibility Adaptations to Line (25) Community Residential to the amount reimbursed for these services in 2009 and 2010 on the MBS Summary by Service Code report.

We found no differences.

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

1. We compared the disbursement totals from the 12/31/2009 and 12/31/2010 County Auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the County Auditor's Combined MTD/YTD Expense report balances for the DD Gifts and Bequest (147), Developmental Disabilities

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<sup>1</sup> For non-medical transportation (service codes) we reviewed similar service documentation requirements to ensure compliance with Ohio Admin. Code § 5123:2-9-18(H)(1)-(2) excluding (H)(1)(d),(f),(j) and (H)(2)(d),(f).

(148), DD Reserve (149), DD Capital Improvement (340), VRP3 Program Grant (443), DD Neighborhood Stabilization Program Housing Grant (448), and the Energy Efficiency & Conservation Block Grant (449) funds.

We found no differences.

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

Total county board disbursements were within 1/4 percent of the county auditor yearly disbursement totals reported for these funds.

3. DODD asked that we compare the account description and amount for each reconciling item on the *Reconciliation to County Auditor Worksheet* to the County Board's State Expense Detailed Reports and other supporting documentation unless Procedure 2 above reconciled within the 1/4 percent threshold.

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

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

We compared all Service Contract and Other Expenses entries on Worksheets 2 through 10 to the County Board's State Expenses Detailed reports.

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

5. We compared disbursement entries on Schedule A, Summary of Service Costs – By Program and Worksheets 2 through 10 to the West Central Ohio Network Council of Government (COG) prepared County Board Summary Workbook.

We found differences as reported in Appendix A (2009) and Appendix B (2010).

6. DODD asked us to determine whether the County Board's detailed disbursements were properly classified, on Worksheets 2 through 10, within two percent of total service contracts and other expenses for each individual Worksheet and that no Worksheet included disbursements over \$100 which are non-federal reimbursable under 2 CFR 225 Appendix B.

We scanned the County Board's State Expenses Detailed reports for service contracts and other expenses in the following columns and worksheets: Column X-Gen Expense all Programs on Worksheets 2, 3 and 8; Column N-Service and Support Admin Costs on Worksheet 9; and Columns E-Facility Based Services and G-Community Employment on Worksheet 10 and reviewed documentation to identify disbursements not classified as prescribed by the Cost Report Guides or costs which are non-federal reimbursable under 2 CFR 225 Appendix B.

We found differences as reported in Appendix A (2009) and Appendix B (2010) for misclassified and non-federal reimbursable costs.

7. We scanned the County Board's State Expenses Detailed reports for items purchased during 2009 and 2010 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's All Asset Report.

We found no unrecorded purchases meeting the capitalization criteria.

8. We haphazardly selected 20 disbursements from 2009 and 2010 from the County Board's State Expenses Detailed reports that were classified as service contract and other expenses on Worksheets 2-10 (not selected for scanning under Step 5 above). We determined if supporting documentation was maintained as required by 2 CFR 225 (OMB Circular A-87, Appendix A, (C)(1)(j)) and the disbursement was properly classified according to the Cost Report Guides.

We found no differences exceeding two percent of total service contracts and other expenses on any Worksheet or any disbursements over \$100 which are non-federal reimbursable under 2 CFR 225 Appendix B.

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

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

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

2. We compared the County Board's final 2008 Depreciation Schedule to the County Board's 2009 and 2010 Depreciation Schedules for changes in the depreciation amounts for assets purchased prior to the periods under review which were not in compliance with the Cost Report Guides.

We found no differences.

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

We compared all depreciation entries reported on *Worksheet 1, Capital Costs* to the County Board's All Asset Listing.

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

4. We scanned the County Board's All Asset Reports for 2009 and 2010 for depreciation taken on the same asset more than once, assets that have been fully depreciated in prior years, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides.

We found no differences.

5. We haphazardly selected two County Board's fixed assets which meet the County Board's capitalization policy and purchased in either 2009 or 2010 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.

6. We haphazardly selected two disposed assets from 2009 and two disposed assets from 2010 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 and 2010 for the disposed items based on its under depreciated basis and any proceeds received from the disposal or sale of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

We found differences as reported in Appendix A (2009) and Appendix B (2010).

### **Payroll Testing**

1. DODD asked us to determine whether total County Board salaries and benefits in the 2009 and 2010 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 2009 and 2010 cost reports and compared the yearly totals to the county auditor's Combined MTD/YTD Expense reports.

The variance was less than two percent.

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

We compared all Salary and Employee Benefit entries on worksheets 2 through 10 to the County Board's State Expenses Detailed reports.

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

3. We selected 21 employees and compared the County Board's organizational chart 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.

4. DODD asked us to scan the County Board's detailed payroll reports for 2009 and 2010 and compare classification of employees to entries on worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with the Cost Report Guides if the errors in Procedure 3 above exceeded 10 percent.

We did not perform this procedure as the misclassification errors in Procedure 3 above did not exceed 10 percent of the sample size.

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

1. DODD asked us to contact its Office of Audits to report differences if the MAC salary and benefits exceeded the County Board's payroll records by one percent or more.

We compared the salary and benefits entered on the Individual MAC Costs by Code and MAC Random Moment Time Summary (RMTS) reports to the County Board's payroll records.

We found no variance exceeding one percent.

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

We reported differences in Appendix A (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 in Appendix A (2009) and Appendix B (2010).

4. We selected 11 RMTS observed moments completed by employees of the County Board from the DODD RMTS Participant Moments Question and Answer report for the fourth quarter of 2010 in which they documented their time spent on administering Medicaid-funded programs. We determined if supporting documentation of the County Board employees' activity for each observed moment was maintained and the observed moment was properly classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2010.

We found one RMTS observed moment for Activity Code 18, General Administration that lacked supporting documentation. We have reported this instance of non-compliance to DODD.

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

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

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

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

March 20, 2013

cc: Mike Beasecker, Superintendent, Darke County Board of Developmental Disabilities  
Tonya Clark, Business Manager, Darke County Board of Developmental Disabilities  
Lonnie Geis, Board President, Darke County Board of Developmental Disabilities

**Appendix A**  
**Darke County Board of Developmental Disabilities**  
**2009 Income and Expenditure Report Adjustments**

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Schedule B-1, Section A</b>				
17. Medicaid Administration (A) MAC	371	(334)	37	To reclassify administrative square footage
23. Administration (D) General	392	437	829	To reclassify administrative square footage
25. Non-Reimbursable (B) Adult	-	108	108	To record unrecord square footage
25. Non-Reimbursable (C) Child	1,084	120	1,204	To record unrecord square footage
<b>Schedule B-3</b>				
2. Children 3-5 (H) Cost Of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 591	\$ 591	To record transportation costs
<b>Schedule B-4</b>				
1. TCM Units (D) 4th Quarter	7,776	1,111	8,887	To reclassify SSA units
2. Other SSA Allowable Units (D) 4th Quarter	1,728	(1,111)	617	To reclassify SSA units
5. SSA Unallowable Units (D) 4th Quarter	579	(384)	195	To remove projected general time units
<b>Schedule C</b>				
<b>II. Department of MR/DD</b>				
(F) SERMAK- COG Revenue	\$ -	\$ 1,842	\$ 1,842	To match to audited COG data
(G) Waiver Administration- Subsidy- COG Revenue	\$ -	\$ 1,381	\$ 1,381	To match to audited COG data
<b>Worksheet 1</b>				
5. Movable Equipment (U) Transportation	\$ 7,110	\$ 3,816	\$ 10,926	To record loss on disposed asset
7. Other (D) Unasgn Children Programs	\$ 1,220	\$ 1,098	\$ 2,318	To record loss on disposed asset
8. COG Expenses (L) Community Residential	\$ 64	\$ 77	\$ 141	To match audited COG data
8. COG Expenses (M) Family Support Services	\$ 45	\$ 55	\$ 100	To match audited COG data
8. COG Expenses (O) Non-Federal Reimbursable	\$ 18	\$ 30	\$ 48	To match audited COG data
<b>Worksheet 2</b>				
3. Service Contracts (X) Gen Expense All Prgm.	\$ 28,218	\$ (28,218)	\$ -	To reclassify contingent billing fees
4. Other Expenses (O) Non-Federal Reimbursable	\$ 62,632	\$ (61,087)	\$ 1,545	To reclassify auditor/treasurer fees
4. Other Expenses (X) Gen Expenses All Prgm	\$ 78,746	\$ 53	\$ 78,799	To agree to MAC Costs by Code report
		\$ (17,685)	\$ 61,114	To reclassify non-federal reimbursable and community residential expenses
5. COG Expenses (L) Community Residential	\$ 2,134	\$ (172)	\$ 1,962	To match audited COG data
5. COG Expense (M) Family Support Services	\$ 1,511	\$ (121)	\$ 1,390	To match audited COG data
5. COG Expense (N) Service & Support Admin	\$ 603	\$ 70	\$ 673	To match audited COG data
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 42,054	\$ 90,850	\$ 132,904	To reclassify auditor/treasurer fees and contingent billing fees
<b>Worksheet 2A</b>				
5. COG Expenses (L) Community Residential	\$ 286	\$ (286)	\$ -	To match audited COG data
5. COG Expenses (M) Family Support Services	\$ 202	\$ (202)	\$ -	To match audited COG data
5. COG Expenses (N) Service & Support Admin	\$ 81	\$ (81)	\$ -	To match audited COG data
<b>Worksheet 3</b>				
5. COG Expenses (L) Community Residential	\$ -	\$ 263	\$ 263	To match audited COG data
5. COG Expenses (M) Family Support Services	\$ -	\$ 186	\$ 186	To match audited COG data
5. COG Expenses (N) Service & Support Admin	\$ -	\$ 90	\$ 90	To match audited COG data
<b>Worksheet 5</b>				
3. Service Contracts (O) Non-Federal Reimbursable	\$ 26,382	\$ (26,382)	\$ -	To reclassify fees paid to COG
4. Other Expenses (L) Community Residential	\$ -	\$ 226,000	\$ 226,000	To reclassify community residential expenses
<b>Worksheet 6</b>				
4. Other Expenses (I) Medicaid Admin	\$ 53	\$ (53)	\$ -	To agree to MAC Costs by Code report
<b>Worksheet 9</b>				
5. COG Expenses (N) Service & Support Admin. Costs	\$ 14,333	\$ 3,081	\$ 17,414	To match audited COG data
<b>Reconciliation to County Auditor Worksheet</b>				
<b>Expense:</b>				
Plus: Capital Housing	\$ 217,000	\$ (217,000)	\$ -	To reclassify community residential expenses
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ 83,078	\$ 33,522	\$ 116,600	To reclassify fees paid to COG
Less: Capital Costs	\$ (68,650)	\$ (1,098)	\$ (69,748)	To record loss on disposed asset
		\$ (3,816)	\$ (73,564)	To record loss on disposed asset
<b>Revenue:</b>				
Less: COG Revenue	\$ (222,001)	\$ (3,223)	\$ (225,224)	To match audited COG data
<b>Medicaid Administration Worksheet</b>				
Lines 6 -10 Ancillary Costs	\$ -	\$ 6,025	\$ 6,025	To report ancillary costs



**Appendix B**  
**Darke County Board of Developmental Disabilities**  
**2010 Income and Expenditure Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Schedule A</b>				
21. Adaptive And Assistive Equipment (L) Community Residential	\$ 2,866	\$ (2,866)	\$ -	To match audited COG data
27. Home Choice Community Transition Services	\$ 17,794	\$ (17,794)	\$ -	To reclassify facility based salaries expense
<b>Schedule B-1, Section A</b>				
17. Medicaid Administration (A) MAC	140	(126)	14	To reclassify administration square footage
23. Administration (D) General	587	126	713	To reclassify administration square footage
<b>Schedule B-4</b>				
1. TCM Units (D) 4th Quarter	7,295	1	7,296	To reclassify SSA units
2. Other SSA Allowable Units (D) 4th Quarter	1,450	(3)	1,447	To reclassify SSA units
		606	2,053	To reclassify SSA units
5. SSA Unallowable Units (C) 3rd Quarter	536	(126)	410	To reclassify SSA units
5. SSA Unallowable Units (D) 4th Quarter	480	2	482	To reclassify SSA units
		(480)	2	To reclassify SSA units
<b>Schedule C</b>				
<b>II. Department of MR/DD</b>				
(M) Other - COG Revenue - Line 11 - Waiver Reconciliation	\$ (6,707)	\$ (809)	\$ (7,516)	To match audited COG data
<b>Worksheet 1</b>				
5. Movable Equipment (U) Transportation	\$ 7,110	\$ 10,856	\$ 17,966	To record loss on disposed assets
<b>Worksheet 2</b>				
3. Service Contracts (X) Gen Expense All Prgm.	\$ 30,446	\$ (30,446)	\$ -	To reclassify non-federal reimbursable expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ 64,227	\$ (60,264)	\$ 3,963	To reclassify auditor/treasurer fees
4. Other Expenses (X) Gen Expense All Prgm.	\$ 79,508	\$ (18,165)	\$ 61,343	To reclassify fees paid to COG
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 52,544	\$ 90,710	\$ 143,254	To reclassify tax settlement fees and non-federal reimbursable
<b>Worksheet 5</b>				
3. Service Contracts (O) Non-Federal Reimbursable	\$ 23,183	\$ (23,183)	\$ -	To reclassify fees paid to COG
5. COG Expenses (M) Family Support Services	\$ 31,615	\$ 2,866	\$ 34,481	To match audited COG data
5. COG Expenses (O) Non-Federal Reimbursable	\$ 2,546	\$ (2,546)	\$ -	To match audited COG data
<b>Worksheet 10</b>				
1. Salaries (E) Facility Based Services	\$ 1,203,033	\$ 17,794	\$ 1,220,827	To reclassify facility based salaries expense
2. Employee Benefits (E) Facility Based Services	\$ 432,123	\$ 5,791	\$ 437,914	To reclassify benefit expenses
4. Other Expenses (E) Facility Based Services	\$ 22,615	\$ (5,791)	\$ 16,824	To reclassify benefit expenses
<b>Allocation of Cost</b>				
<b>a1 adult</b>				
10. Community Employment	\$ 17,096	\$ (17,096)	\$ -	To record Bridges in Transition expenses
<b>Reconciliation to County Auditor Worksheet</b>				
<b>Expense:</b>				
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ 100,000	\$ 41,348	\$ 141,348	To reclassify fees paid to COG
Less: Capital Costs	\$ (78,735)	\$ (10,856)	\$ (89,591)	To record loss on disposed assets
Less: Schedule A COG expenses	\$ (2,866)	\$ 2,866	\$ -	To match audited COG data
<b>Medicaid Administration Worksheet</b>				
Lines 6 -10 Ancillary Costs	\$ -	\$ 7,639	\$ 7,639	To report ancillary costs

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# Dave Yost • Auditor of State

**DARKE COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

**DARKE 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  
MAY 9, 2013**