



Dave Yost • Auditor of State



**BELMONT COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

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# Dave Yost • Auditor of State

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

Halina Schroeder, Audit Chief  
Division of Fiscal Administration, Audit Office  
Ohio Department of Developmental Disabilities  
30 E. Broad Street, 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) Home and Community Based Services Waiver*, Appendix I-2(c), the Auditor of State's Office performed the procedures enumerated below, to which the Ohio Department of Developmental Disabilities (DODD) agreed. The purpose is to assist you in evaluating whether the Belmont County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2010 and 2011 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2010 and 2011 (Cost Report Guides) and to assist you in evaluating whether reported receipts and disbursements complied with 2 CFR 225 (OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments*), and other compliance requirements described in the procedures below. The County Board's management is responsible for preparing these reports. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

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

### **Statistics – Square Footage**

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

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

We also compared 2010 and 2011 square footage totals to final 2009 square footage totals, discussed square footage changes with the County Board and 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*.

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*.

We compared square footage for each room on the School of Hope and the Transportation buildings' floor plans to the County Board's summary for each year. We also updated program supervision square footage to match misclassifications identified in procedure 3 in the Payroll Testing section.

We found variances exceeding 10 percent as reported in Appendix A (2010) and Appendix B (2011).

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

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

We found no variances exceeding 10 percent.

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

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

### **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 the number of meals served for worksheet 4 needed to be obtained as costs were reported in Column (X) General Expense and were not being assigned to Column (E) Facility Based Services.

These statistics are reported in Appendix B (2011).

2. DODD asked us to compare the County Board's final 2009 typical hours of service reported on *Schedule B-1, Section B, Attendance statistics* to the typical hours of service reported on *Schedule B-1* for 2010 and 2011 and, if the hours are the same, to do no additional procedures.

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

We found the reported typical hours of service did not change in 2010 and 2011; however, we found that the County Board was contracting with two vendors for adult services and reported expenses for these services. We obtained the County Board's supporting documentation for typical hours of service to for 2010 and 2011.

We reported typical hours of service in Appendix A (2010) and Appendix B (2011).

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

We compared the County Board's name of individuals served report for the number of individuals served, days of attendance, and 15 minute units with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation, Enclave and Community Employment on *Schedule B-1, Section B, Attendance Statistics* and determined if the statistics were reported in accordance with the Cost Report Guides. We also footed the County Board's reports on Attendance Statistics for accuracy.

We found variances or computational errors exceeding two percent. We reported these variances in Appendix A (2010) and Appendix B (2011).

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

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

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

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

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

We found no differences.

6. DODD requested us to report variances to *Schedule B-1, Section B, Attendance Statistics* if more than three of the 15 minute community employment units tested were not calculated in accordance with the Cost Report Guides. However, the County Board purchases community employment services from third-party vendors, Belco and Paramount, thus the County Board does not have units by individual detailed sheets available for community employment clients.

We did obtain selected Belco and Paramount invoices and we verified the names on the invoices appeared on the attendance summaries we have for 2010 and 2011.

We found no differences.

### **Acuity Testing**

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

We compared the County Board's individuals served and attendance acuity reports for the number of individuals served and days of attendance for Day Habilitation/Adult Day Services/ Vocational Habilitation and Enclave with the Days of Attendance and Individuals Served by Acuity supplemental cost report worksheet for 2008 and 2009, 2010, 2011.

We found no variances for 2008, 2010 and 2011. In 2009 we found 1,687 Days of Attendance for Enclave was counted twice, once in facility-based attendance and once in Enclave Days of Attendance. We will revise the 2009 Days of Attendance and Individuals Served by Acuity supplemental cost report worksheet to correct this error.

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

We found no acuity variances for any individuals and days of attendance reported on the Days of Attendance and Individuals Served by Acuity supplemental cost report worksheet for 2010 and 2011. We found 86 Days of Attendance on the Days of Attendance and Individuals Served by Acuity supplemental cost report worksheet should be reclassified to the B acuity level for 2008 from the C acuity level. We found 90 Days of Attendance on the Days of Attendance and Individuals Served by Acuity supplemental cost report worksheet should be reclassified to the C acuity level for 2009 from the B acuity level.

### **Statistics – Transportation**

1. DODD requested us to report variances if the 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 Annual 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 Annual Transportation report for accuracy.

We found no differences or computational errors exceeding two percent.

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

We traced the number of trips for four adult individuals and one child for April 2010 and October for 2011 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services*.

We found no differences exceeding 10 percent.

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

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*.

We found no differences in amounts reported on Schedule B-3; however, we noted differences impacting transportation related costs reported on *Worksheet 8, Transportation Services* as reported in Appendix A (2010) and Appendix B (2011).

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

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

We compared the number of SSA units Targeted Case Management (TCM), Other SSA Allowable, and SSA Unallowable from the County Board's Quarterly SSA 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 Quarterly SSA reports for accuracy.

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

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

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

The units found to be in error did not exceed 10 percent of our sample for 2010 and/or 2011.

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

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

The units found to be in error did not exceed 10 percent of our sample for 2010 and/or 2011.

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

We compared the final 2009 SSA units to the final 2010 SSA units and compared the final 2010 SSA units to the final 2011 SSA units. The final units decreased by more than five percent from the prior year's *Schedule B-4* and we obtained the County Board's explanation that in 2009 the CB

had 9 SSA's and in 2010 and 2011 they had 7 SSA's. Also, in 2009 and 2010 the County Board reported EI units, but not in 2011. This was approximately 2000 units. Also in 2011, a SSA went on maternity leave and then went to part-time. Also, in late 2010 and all of 2011, 2 SSA's were spending considerable time on a Region 5 County Collaborative called the IMAGINE project.

We reported no variances in Appendix A (2010) and Appendix B (2011).

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

We haphazardly selected a sample of 61 General Time Units for 2010 and 63 General Time Units from 2011 from the Non-Billable General Time SSA Detail reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) or in *Worksheet 9, Service and Support Administration Costs*, Section 1(b) of the Cost Report Guides.

The units found to be in error did not exceed 10 percent of our sample for 2010 and/or 2011.

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

1. We compared the receipt totals from the 12/31/2010 and 12/31/2011 County Auditor's detailed receipt report for funds S65, BCBDD Severance Benefit Fund, S66, Mental Retardation, Fund S67 Res Account-Mental Retardation, Fund S68, Community MR/DD Residential Services and Fund S69 MR/DD Medicaid Reserve Fund to the County Auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

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

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

Total County Board receipts were not within 1/4 percent of the County Auditor yearly receipt totals reported for these funds. Receipts in the County Auditor's reports exceeded the County Board receipts by \$500,000 for 2010 and we performed Procedure 3 below. In 2011, the County Board receipts were within 1/4 percent of the County Auditor's yearly total.

3. We compared the account description and amount for each revenue reconciling item on the *Reconciliation to County Auditor Worksheet* to the County Board's State Account Code Detail reports and County Auditor reports.

We found differences as reported in Appendix A (2010) and the final 2010 *Reconciliation to County Auditor Worksheet* is within ¼ percent of the County Auditor yearly receipt totals for these funds.

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

We found no differences.

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

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

- Miscellaneous refunds, reimbursements and other income in the amount of \$16,296 in 2010 and \$4,092 in 2011;
- Title VI-B revenues in the amount of \$43,083 in 2010 and \$29,227;
- School Lunch Program revenues in the amount of \$10,231 in 2010 and \$12,020 in 2011;
- Title XX revenues in the amount of \$45,375 in 2010 and \$43,130 in 2011;
- Preschool Disability Grant in the amount of \$13,415 in 2010 and \$3,730 in 2011;
- Transition Coordination Services Grant in the amount of \$3,000 in 2011;
- Appalachia Regional Grant in the amount of \$27,000 in 2011;
- Workers compensation refunds in the amount of \$1,450 in 2010 and \$1,125 in 2011;
- Motor fuel refunds in the amount of \$2,222 in 2010 and \$2,567 in 2011; and
- Reimbursement for shared Superintendent services in the amount of \$6,000 in 2010 and \$4,000 in 2011.

We also noted Bridges to Transition revenue in the amount of \$98,992 in 2010 and \$73,695 in 2011; however, corresponding expenses were offset on *Schedule a1, Adult Program Worksheet* as reported in Appendix A (2010) and Appendix B (2011).

### **Paid Claims Testing**

1. We selected 100 paid claims among all service codes from 2010 and 2011 from the Medicaid Billing System (MBS) data and determined if the claims met the following service documentation requirements of Ohio Admin. Code Sections 5123:2-9-05, 5123:2-9-18 (H) (1)-(2), and 5101:3-48-01(F):
  - Date of service;
  - Place of service;
  - Name of the recipient;
  - Name of the provider;
  - Signature of the person delivering the service or initials of the person delivering the service if the signature and corresponding initials are on file with the provider;
  - Type of service (for homemaker/personal care, type must include if routine, on-site/on-call, or level one emergency); Number of units of the delivered service or continuous amount of uninterrupted time during which the service was provided; and
  - Arrival and departure times of the provider of service's site visit to the recipient's location or of the recipient's visit to the provider of service's location.<sup>1</sup>

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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).

**Recoverable Finding - 2011 Finding \$99.33**

We determined the County Board was over reimbursed for 8 units of FTB Non-Medical Transportation-one-way trip service in which documentation could not be provided.

Service Code	Units	Review Results	Total Finding
FTB	8	No service documentation	\$99.33

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

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

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

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

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

We found no differences.

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

1. We compared the disbursement totals from the 12/31/2010 and 12/31/2011 County Auditor's report listed on the Reconciliation to County Auditor Worksheets to the County Auditor's budget report balances for funds S65, BCBDD Severance Benefit Fund, S66, Mental Retardation, Fund S67 Res Account-Mental Retardation, Fund S68, Community MR/DD Residential Services and Fund S69 MR/DD Medicaid Reserve Fund.

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

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 not within 1/4 percent of the County Auditor's yearly disbursement totals reported for funds S65, BCBDD Severance Benefit Fund, S66, Mental Retardation, S67 Res Account-Mental Retardation, S68 Community MR/DD Residential Services and S69 MR/DD Medicaid Reserve Fund. Disbursements in the County Auditor's reports were less

than the County Board disbursements by \$500,000 for 2010 and we performed Procedure 3 below. Total County Board Receipts were within 1/4 percent in 2011.

3. We also compared the account description and amount for each reconciling item on the *County Auditor Reconciliation Worksheets* to the County Board's State Expenses Detailed reports and other supporting documentation such as County Auditor Budget reports.

We found a difference as reported in Appendix A (2010) and the final 2010 *Reconciliation to County Auditor Worksheet* is within ¼ percent of the County Auditor yearly disbursement totals for these funds.

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

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

We found no differences exceeding \$100 on any worksheet.

5. We compared disbursement entries on *Schedule A, Summary of Service Costs – By Program* and Worksheets 2 through 10 to the COG prepared County Board Summary Workbook.

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

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

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

We found differences as reported in Appendix A (2010) and Appendix B (2011) for misclassified and non-federal reimbursable costs.

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

We found unrecorded purchases in 2010 which met the Board's capitalization criteria; these amounts are reported in Appendix A. We found no unrecorded purchases meeting the capitalization criteria in 2011.

8. We haphazardly selected 40 disbursements from 2010 and 2011 from the County Board's State Expenses Detailed reports that were classified as service contract and other expenses on worksheets 2 through 10.

We determined if supporting documentation was maintained as required by 2 CFR 225 (OMB Circular A-87, Appendix A, (C)(1)(j)) and the disbursement was properly classified according to the Cost Report Guides.

We reported differences from these procedures in Appendix A (2010) and Appendix B (2011) for misclassified and non-federal reimbursable costs.

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

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

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

2. We compared the County Board's final 2009 Depreciation Schedule to the County Board's 2010 and 2011 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 differences in depreciation as reported in Appendix A (2010) and Appendix B (2011).

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

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

We found no differences exceeding \$100.

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

We found no differences.

5. We haphazardly selected 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 purchased in either 2010 or 2011 to determine if the useful lives agreed to the estimated useful lives prescribed in the 2008 American Hospital Association (AHA) Asset Guide. We also recomputed the first year's depreciation for these assets, based on their cost, acquisition date and useful life to determine compliance with the Cost Report Guides and AHA Asset Guide.

We found no differences.

6. DODD asked us to haphazardly select the lesser of five percent or 20 disposed assets from 2010 and 2011 from the County Board's list of disposed assets and determined if the asset was removed from the County Board's fixed asset ledger. DODD also asked us to recalculate depreciation and any gain or loss applicable to 2010 (and 2011, if applicable) for the disposed

items based on its undepreciated basis and any proceeds received from the disposal or sale of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

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

### **Payroll Testing**

1. DODD asked us to determine whether total County Board salaries and benefits in the 2010 and 2011 Cost Reports were within two percent of the County Auditor's report totals for Fund S66 - Mental Retardation.

We totaled salaries and benefits from worksheets 2 through 10 from the 2010 and 2011 Cost Reports and compared the yearly totals to the County Auditor's Budget reports. The variance was less than two percent.

2. DODD asked us to compare the County Board disbursements on the State Expenses Detailed 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 no differences exceeding \$100 for salary or employee Benefit expenses on any worksheet.

3. We selected 21 employees and compared the County Board's organizational chart, and job descriptions if needed, to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides.

We reported differences from these procedures in Appendix A (2010) and Appendix B (2011) and because misclassification errors exceeded 10 percent of the sample size we performed Procedure 4 below.

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

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

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

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

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

We compared the salary and benefits entered on the Individual MAC Costs by Code and MAC 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 MAC Costs by Code and MAC (RMTS) reports to Worksheet 6, columns (I) and (O) for both years.

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

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 (2010) and Appendix B (2011).

4. We selected 12 RMTS observed moments completed by employees of the County Board from the DODD RMTS Participant Moments Question and Answer report for the fourth quarter of 2010 and 12 RMTS observed moments from the third quarter of 2011 in which they documented their time spent on administering Medicaid-funded programs. We determined if supporting documentation of the County Board employees' activity for each observed moment was maintained and the observed moment was properly classified in accordance with DODD's Guide to MAC using the RMTS Methodology for 2010 and 2011.

We found no differences.

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

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

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

Sincerely,



**Dave Yost**  
Auditor of State

February 25, 2014

cc: Stephen Williams, Superintendent, Belmont County Board of Developmental Disabilities  
Jim Ray, Business Manager, Belmont County Board of Developmental Disabilities  
Marlin Harper, Board President, Belmont County Board of Developmental Disabilities

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

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Schedule A</b>				
19. Room & Board / Cost to Live	\$ 861,014	\$ (818,000)	\$ 43,014	Reclass expenses for non-waiver individuals
20. Environmental Adaptation Accessibilty	\$ 14,600	\$ (14,600)	\$ -	Reclass expenses for non-waiver individuals
21. Adaptive and Assistive Equipment	\$ 2,449	\$ (2,449)	\$ -	Reclass expenses for non-waiver individuals
22. Respite	\$ 32,120	\$ (32,120)	\$ -	Reclass expenses for non-waiver individuals
23. Homemaker / Personal Care	\$ 58,337	\$ (58,337)	\$ -	Reclass expenses for non-waiver individuals
<b>Schedule B-1, Section A</b>				
2. Dietary Services (C) Child	746	2,077		To remove the cafeteria from Direct Services and add it to Dietary Services
		72	2,895	To add on square footage for the outdoor walk-in freezer
11. Early Intervention (C) Child	184	1	185	To reclassify sq footage for non-supervisory employees
12. Pre-School (C) Child	1,327	10	1,337	To reclassify sq footage for non-supervisory employees
13. School Age (C) Child	16,267	(2,077)		To remove the cafeteria from Direct Services and add it to Dietary Services
		123	14,313	To reclassify sq footage for non-supervisory employees
22. Program Supervision (C) Child	134	(134)	-	To reclassify sq footage for non-supervisory employees
<b>Schedule B-1, Section B</b>				
1. Total Individuals Served By Program (A) Facility Based Services	132	(6)	126	Individuals were improperly counted with zero days of attendance
3. Typical Hours Of Service (A) Facility Based Services	-	7	7	No typical hours of service were reported.
3. Typical Hours Of Service (B) Supported Emp. - Enclave	-	8	8	No typical hours of service were reported.
<b>Schedule B-4</b>				
2. Other SSA Allowable Units (C) 3rd Quarter	\$ 1,037	\$ (999)	\$ 38	Reduce OA units by the amount of units processed by EI specialist
2. Other SSA Allowable Units (D) 4th Quarter	\$ 962	\$ (962)	\$ -	Reduce OA units by the amount of units processed by EI specialist
<b>Worksheet 1</b>				
3. Buildings/Improve (E) Facility Based Services	\$ 36,589	\$ (15,146)	\$ 21,443	Reclass adult expenses due to privatization
3. Buildings/Improve (O) Non-Federal Reimbursable	\$ -	\$ 15,146	\$ 15,146	Reclass adult expenses due to privatization
3. Buildings/Improve (X) General Expense All Prgm	\$ 18,081	\$ (497)		Adjust depreciation for a project/asset expensed in 2009
		\$ 355		Adjust for depreciation not taken on a capital asset - pool restoration
		\$ 801	\$ 18,740	Adjust for depreciation not taken on a capital asset - gas line replacement
4. Fixtures (E) Facility Based Services	\$ 1,469	\$ (608)	\$ 861	Reclass adult expenses due to privatization
4. Fixtures (O) Non-Federal Reimbursable	\$ -	\$ 608	\$ 608	Reclass adult expenses due to privatization
5. Movable Equipment (E) Facility Based Services	\$ 1,804	\$ (747)	\$ 1,057	Reclass adult expenses due to privatization
5. Movable Equipment (O) Non-Federal Reimbursable	\$ -	\$ 747	\$ 747	Reclass adult expenses due to privatization
8. COG Expenses (N) Service & Support Admin	\$ -	\$ 76	\$ 76	Adjust to audited COG report
8. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 17	\$ 17	Adjust to audited COG report

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Worksheet 2</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 210,880	\$ 6,741	\$ 217,621	To adjust MAC expenses to DODD report totals
3. Service Contracts (X) Gen Expenses All Prgm.	\$ 185,058	\$ (4,914)		Reclass non-federal reimbursable expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ 66,288	\$ (26,644)	\$ 153,500	Reclass payments to COG
4. Other Expenses (X) Gen Expense All Prgm.	\$ 62,559	\$ (2,347)	\$ 60,212	Reclass non-federal reimbursable expenses
5. COG Expense (N) Service & Support Admin	\$ -	\$ 4,640	\$ 4,640	Adjust to audited COG report
5. COG Expense (O) Non-Federal Reimbursable	\$ -	\$ 1,056	\$ 1,056	Adjust to audited COG report
<b>Worksheet 2A</b>				
1. Salaries (D) Unasgn Children Program	\$ 71,289	\$ (71,289)	\$ -	Employee was not above 1st line supervisor
1. Salaries (E) Facility Based Services	\$ 48,183	\$ (48,183)	\$ -	Workshop was privatized, NFR expense
1. Salaries (N) Service & Support Admin	\$ 12,613	\$ (12,613)	\$ -	To adjust MAC expenses to DODD report totals
2. Employee Benefits (D) Unasgn Children Program	\$ 24,639	\$ (24,639)	\$ -	Employee was not above 1st line supervisor
2. Employee Benefits (E) Facility Based Services	\$ 17,659	\$ (17,659)	\$ -	Workshop was privatized, NFR expense
2. Employee Benefits (N) Service & Support Admin	\$ 4,394	\$ (4,394)	\$ -	To adjust MAC expenses to DODD report totals
4. Other Expenses (D) Unasgn Children Program	\$ 4,361	\$ (4,361)	\$ -	No expenses above a 1st line supervisor
<b>Worksheet 3</b>				
3. Service Contracts (E) Facility Based Services	\$ 1,962	\$ (812)	\$ 1,150	Reclass adult expenses due to privatization
3. Service Contracts (O) Non-Federal Reimbursable	\$ -	\$ 812	\$ 812	Reclass adult expenses due to privatization
3. Service Contracts (X) Gen Expense All Prgm.	\$ 120,071	\$ (9,176)		Reclass purchases > \$5,000
4. Other Expenses (E) Facility Based Services	\$ 1,324	\$ (1,635)	\$ 109,260	Reclass transportation costs
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ (548)	\$ 776	Reclass adult expenses due to privatization
4. Other Expenses (X) Gen Expense All Prgm.	\$ 41,181	\$ (6,965)	\$ 34,216	Reclass purchases > \$5,000
5. COG Expenses (N) Service & Support Admin	\$ -	\$ 121	\$ 121	Adjust to audited COG report
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 28	\$ 28	Adjust to audited COG report
<b>Worksheet 4</b>				
1. Salaries (D) Unasgn Children Program	\$ 52,470	\$ (23,381)	\$ 29,089	Reclass adult expenses due to privatization
1. Salaries (E) Facility Based Services	\$ -	\$ 13,702	\$ 13,702	To include facility based non-waiver expenses
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 9,679	\$ 9,679	Reclass adult expenses due to privatization
2. Employee Benefits (D) Unasgn Children Program	\$ 29,818	\$ (13,287)	\$ 16,531	Reclass adult expenses due to privatization
2. Employee Benefits (E) Facility Based Services	\$ -	\$ 7,787	\$ 7,787	To include facility based non-waiver expenses
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 5,500	\$ 5,500	Reclass adult expenses due to privatization
3. Service Contracts (D) Unasgn Children Program	\$ 6,892	\$ (3,071)	\$ 3,821	Reclass adult expenses due to privatization
3. Service Contracts (E) Facility Based Services	\$ -	\$ 1,800	\$ 1,800	To include facility based non-waiver expenses
3. Service Contracts (O) Non-Federal Reimbursable	\$ -	\$ 1,271	\$ 1,271	Reclass adult expenses due to privatization
4. Other Expenses (D) Unasgn Children Program	\$ 52,307	\$ (23,308)		Reclass adult expenses due to privatization
4. Other Expenses (E) Facility Based Services	\$ -	\$ (7,721)	\$ 21,278	Reclass steamer/boiler purchase
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 13,660	\$ 13,660	To include facility based non-waiver expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 9,648	\$ 9,648	Reclass adult expenses due to privatization

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Worksheet 5</b>				
1. Salaries (D) Unasgn Children Program	\$ 212,902	\$ 71,289	\$ 284,191	Employee was not above 1st line supervisor
2. Employee Benefits (D) Unasgn Children Program	\$ 106,113	\$ 24,639	\$ 130,752	Employee was not above 1st line supervisor
3. Service Contracts (C) School Age	\$ 26,056	\$ (26,056)	\$ -	Reclassify RSC administrative fee expenditures
3. Service Contracts (L) Community Residential	\$ 324	\$ (324)	\$ -	Reclass psychological evaluation
3. Service Contracts (M) Family Support Services	\$ 36,804	\$ 13,000		Reclass special olympic expenses
		\$ 32,120		Reclass family support expenses from Schedule A, Line 22
		\$ 58,337	\$ 140,261	Reclass family support expenses from Schedule A, Line 23
3. Service Contracts (O) Non-Federal Reimbursable	\$ 50,000	\$ (50,000)	\$ -	Reclass special olympic expenses
4. Other Expenses (D) Unasgn Children Program	\$ 227,556	\$ 4,361		Reclass direct program costs for an employee not above 1st line supervisor
		\$ (220)		Reclass OT supply expenses
		\$ (230)	\$ 231,467	Reclass speech supply expenses
4. Other Expenses (L) Community Residential	\$ -	\$ 818,000		Reclass community residential expenses from Schedule A, Line 19
		\$ 14,600		Reclass community residential expenses from Schedule A, Line 20
		\$ 2,449	\$ 835,049	Reclass community residential expenses from Schedule A, Line 21
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 5,061	\$ 5,061	Adjust to audited report
<b>Worksheet 6</b>				
1. Salaries (I) Medicaid Admin	\$ 285,718	\$ 17,007	\$ 302,725	To adjust MAC expenses to DODD report totals
1. Salaries (O) Non-Federal Reimbursable	\$ 104,249	\$ (6,741)	\$ 97,508	To adjust MAC expenses to DODD report totals
<b>Worksheet 7C</b>				
4. Other Expenses (D) Unasgn Children Program	\$ -	\$ 230	\$ 230	Reclass speech therapy expenses
<b>Worksheet 7D</b>				
<b>Worksheet 7E</b>				
4. Other Expenses (D) Unasgn Children Program	\$ 230	\$ 220	\$ 450	Reclass occupational expenses
<b>Worksheet 8</b>				
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 3,814	\$ 3,814	Remove labor costs for providing non CB services
1. Salaries (X) Gen Expense All Prgm.	\$ 494,400	\$ (3,814)	\$ 490,586	Remove labor costs for providing non CB services
3. Service Contracts (F) Enclave	\$ -	\$ 17,759	\$ 17,759	To add on Belco costs of trips for enclave
3. Service Contracts (G) Community Employment	\$ 17,114	\$ 1,005	\$ 18,119	To add on Belco costs of trips for community employment
3. Service Contracts (X) Gen Expense All Prgm.	\$ 52,264	\$ 1,635	\$ 53,899	To reclass taxi expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 42,278	\$ 42,278	Expenses incurred for non county board purposes
4. Other Expenses (X) Gen Expense All Prgm.	\$ 266,652	\$ (42,278)	\$ 224,374	Expenses incurred for non county board purposes
<b>Worksheet 9</b>				
5. COG Expenses (N) Service & Support Admin. Costs	\$ -	\$ 22,228	\$ 22,228	Adjust to audited COG report

**Appendix A (page 4)**  
**Belmont County Board of Developmental Disabilities**  
**2010 Income and Expenditure Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Worksheet 10</b>				
1. Salaries (E) Facility Based Services	\$ 36,172	\$ (36,172)	\$ -	Workshop privatized, NFR expenses
2. Employee Benefits (E) Facility Based Services	\$ 19,662	\$ (19,662)	\$ -	Workshop privatized, NFR expenses
2. Employee Benefits (H) Unasgn Adult Program	\$ 2,799	\$ (2,799)	\$ -	Workshop privatized, NFR expenses
3. Service Contracts (E) Facility Based Services	\$ 719,124	\$ (17,759)	\$ 701,365	Reduce amount for Belco transportation
3. Service Contracts (G) Community Employment	\$ -	\$ 26,056	\$ 26,056	Reclassify RSC administrative fee expenditures
3. Service Contracts (H) Unasgn Adult Program	\$ 24,696	\$ (13,000)		Reclass special olympic expenses
		\$ (500)	\$ 11,196	Reclass psychological expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 121,676		Workshop privatized, employee expense NFR
		\$ 2,799	\$ 124,475	Workshop privatized, NFR expenses
<b>Worksheet a1 Adult</b>				
10. Community Employment	\$ -	\$ 26,056	\$ 26,056	Document the offset for the RSC administrative fee expenditures
<b>Reconciliation to County Auditor Worksheet</b>				
<b>Expense:</b>				
			\$ -	
Plus: Transfers Out-General	\$ -	\$ 500,000	\$ 500,000	To record transfers-out on the reconciliation
Plus: Purchases Greater Than \$5,000	\$ 260,847	\$ 23,862	\$ 284,709	Reclass purchases > \$5,000
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 26,644	\$ 26,644	Reclassify COG payments
Plus: Other - RSC Match	\$ -	\$ 50,000	\$ 50,000	Reclassiy RSC Match payment
Less: COG expenses	\$ -	\$ (33,227)	\$ (33,227)	To reconcile COG expenses
Less: Capital Costs	\$ (228,022)	\$ 497		To record adjustments to depreciation
		\$ (355)		
		\$ (801)	\$ (228,681)	
Total from 12/31 County Auditor's Report	\$ 7,388,668	\$ 500,000	\$ 7,888,668	Adjust to County Auditor report totals
<b>Revenue:</b>				
Plus: Transfers In	\$ -	\$ 500,000	\$ 500,000	To record transfers-in on the reconciliation
Total from 12/31 County Auditor's Report	\$ 8,006,699	\$ 500,000	\$ 8,506,699	Adjust to actual
<b>Medicaid Administration Worksheet</b>				
Lines 6-10 Ancillary costs	\$ -	\$ 15,181	\$ 15,181	To add Ancillary Costs

**Appendix B**  
**Belmont County Board of Developmental Disabilities**  
**2011 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>				
2. Dietary Services (C) Child	746	2,077		To remove the cafeteria from Direct Services and add it to Dietary Services
		72	2,895	To add on square footage for the outdoor walk-in freezer
11. Early Intervention (C) Child	184	1	185	To reclassify sq footage for non-supervisory employees
12. Pre-School (C) Child	1,327	10	1,337	To reclassify sq footage for non-supervisory employees
13. School Age (C) Child	16,267	(2,077)		To remove the cafeteria from Direct Services and add it to Dietary Services
		123	14,313	To reclassify sq footage for non-supervisory employees
22. Program Supervision (C) Child	134	(134)	-	To reclassify sq footage for non-supervisory employees
<b>Schedule B-1, Section B</b>				
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	12	(1)	11	There were 11 individuals served for CE not 12
3. Typical Hours Of Service (A) Facility Based Services	-	7	7	No typical hours of service were reported.
3. Typical Hours Of Service (B) Supported Emp. - Enclave	-	8	8	No typical hours of service were reported.
<b>Schedule B-4</b>				
2. Other SSA Allowable Units (D) 4th Quarter	323	(49)	274	To agree to detailed units
5. SSA Unallowable Units (D) 4th Quarter	456	(146)	310	To agree to detailed units
<b>Worksheet 1</b>				
2. Land Improvements (X) General Expense All Prgm	\$ 14,170	\$ (1,625)	\$ 12,545	Adjust depreciation for a project/asset expensed in 2010: asphalt resurfacing
3. Buildings/Improve (E) Facility Based Services	\$ 36,589	\$ (12,637)	\$ 23,952	Reclass adult expenses due to privatization
3. Buildings/Improve (O) Non-Federal Reimbursable	\$ -	\$ 12,637	\$ 12,637	Reclass adult expenses due to privatization
3. Buildings/Improve (X) General Expense All Prgm	\$ 25,386	\$ (497)		Adjust depreciation for a project/asset expensed in 2009
		\$ 355		Adjust for depreciation not taken on a capital asset - pool restoration
		\$ 801	\$ 26,045	Adjust for depreciation not taken on a capital asset - gas line replacement
4. Fixtures (D) Unasgn Children Program	\$ 695	\$ 118	\$ 813	Adjust for depreciation not taken on a capital asset - steamer & installation
4. Fixtures (E) Facility Based Services	\$ 1,469	\$ (507)	\$ 962	Reclass adult expenses due to privatization
4. Fixtures (O) Non-Federal Reimbursable	\$ -	\$ 507	\$ 507	Reclass adult expenses due to privatization
5. Movable Equipment (E) Facility Based Services	\$ 1,804	\$ (623)	\$ 1,181	Reclass adult expenses due to privatization
5. Movable Equipment (O) Non-Federal Reimbursable	\$ -	\$ 623	\$ 623	Reclass adult expenses due to privatization
8. COG Expenses (O) Non-Federal Reimbursable	\$ 108	\$ (81)	\$ 27	Adjust to audited report
<b>Worksheet 2</b>				
4. Other Expenses (O) Non-Federal Reimbursable	\$ 78,852	\$ 3,107	\$ 81,959	Reclass non-federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 81,387	\$ (3,107)	\$ 78,280	Reclass non-federal reimbursable expenses
5. COG Expense (O) Non-Federal Reimbursable	\$ 1,565	\$ (209)	\$ 1,356	Adjust to audited report
<b>Worksheet 2A</b>				
1. Salaries (D) Unasgn Children Program	\$ 51,072	\$ (51,072)	\$ -	Not above 1st line supervisor
1. Salaries (N) Service & Support Admin	\$ 13,982	\$ (5,982)	\$ 8,000	To adjust MAC expenses to DODD report totals
2. Employee Benefits (D) Unasgn Children Program	\$ 22,621	\$ (22,621)	\$ -	Not above 1st line supervisor
3. Service Contracts (D) Unasgn Children Program	\$ 2,134	\$ (2,134)	\$ -	Reclass expenses not above 1st line supervisor
<b>Worksheet 3</b>				
3. Service Contracts (E) Facility Based Services	\$ 2,030	\$ (701)	\$ 1,329	Reclass adult expenses due to privatization
3. Service Contracts (O) Non-Federal Reimbursable	\$ -	\$ 701	\$ 701	Reclass adult expenses due to privatization
4. Other Expenses (E) Facility Based Services	\$ 1,661	\$ (574)	\$ 1,087	Reclass adult expenses due to privatization
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 574	\$ 574	Reclass adult expenses due to privatization
5. COG Expenses (O) Non-Federal Reimbursable	\$ 29	\$ (6)	\$ 23	Adjust to audited report

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Worksheet 4</b>				
1. Salaries (D) Unasgn Children Program	\$ 54,377	\$ (24,230)	\$ 30,147	To reclass adult expenses from children program
1. Salaries (E) Facility Based Services	\$ -	\$ 15,861	\$ 15,861	To reclass adult expenses from children program and adjust non-waiver expenses
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 8,369	\$ 8,369	Reclass adult expenses due to privatization
2. Employee Benefits (D) Unasgn Children Program	\$ 27,890	\$ (12,428)	\$ 15,462	To reclass adult expenses from children program
2. Employee Benefits (E) Facility Based Services	\$ -	\$ 8,136	\$ 8,136	To reclass adult expenses from children program and adjust non-waiver expenses
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 4,292	\$ 4,292	Reclass adult expenses due to privatization
3. Service Contracts (D) Unasgn Children Program	\$ -	\$ 3,329	\$ 3,329	Adjust children program expenses
3. Service Contracts (E) Facility Based Services	\$ -	\$ 2,188	\$ 2,188	Adjust facility based non-waiver expenses
3. Service Contracts (O) Non-Federal Reimbursable	\$ -	\$ 1,155	\$ 1,155	Reclass adult expenses due to privatization
3. Service Contracts (X) General Expense All Prgm	\$ 6,672	\$ (6,672)	\$ -	Reclass children expenses and adult waiver & non-waiver expenses
4. Other Expenses (D) Unasgn Children Program	\$ 51,362	\$ (22,887)	\$ 28,475	To reclass adult expenses from children program
4. Other Expenses (E) Facility Based Services	\$ -	\$ 1,393	\$ 1,393	Adjust children program expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 15,898	\$ 15,898	To reclass adult expenses from children program and adjust non-waiver expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 2,792	\$ (2,792)	\$ -	Reclass adult expenses due to privatization
14. Number of Meals Served (E) Facility Based Services	0	10,106	10,106	Reclass children expenses and adult waiver & non-waiver expenses
14. Number of Meals Served (E) Facility Based Services	0	10,106	10,106	To record number of adult meals served
<b>Worksheet 5</b>				
1. Salaries (D) Unasgn Children Program	\$ 7,853	\$ 51,072	\$ 58,925	Not above 1st line supervisor
2. Employee Benefits (D) Unasgn Children Program	\$ 13,034	\$ 22,621	\$ 35,655	Not above 1st line supervisor
3. Service Contracts (C) School Age	\$ 33,544	\$ (14,789)	\$ 18,755	Reclassify RSC administrative fee expenditures
3. Service Contracts (D) Unasgn Children Program	\$ 142,657	\$ (60,000)	\$ 82,657	Reclass Harmony House allocation
		\$ 2,134	\$ 2,134	Reclass for expenses not above 1st line supervisor
3. Service Contracts (O) Non-Federal Reimbursable	\$ -	\$ 60,000	\$ 60,000	Reclass Harmony House allocation
<b>Worksheet 6</b>				
1. Salaries (I) Medicaid Admin	\$ 333,588	\$ 5,982	\$ 339,570	To adjust MAC expenses to DODD report totals
<b>Worksheet 8</b>				
3. Service Contracts (F) Enclave	\$ 41,479	\$ (988)	\$ 40,491	To reduce the amount of Belco costs of trips for enclave
3. Service Contracts (G) Community Employment	\$ 14,683	\$ 2,727	\$ 17,410	To add additional Belco costs of trips for community employment
<b>Worksheet 10</b>				
3. Service Contracts (G) Community Employment	\$ -	\$ 14,789	\$ 14,789	Reclassify RSC administrative fee expenditures
4. Other Expenses (E) Facility Based Services	\$ 154,785	\$ 447,325	\$ 602,110	To reclass adult expenses for non-waiver individuals
4. Other Expenses (O) Non-Federal Reimbursable	\$ 471,228	\$ (447,325)	\$ 23,903	To reclass adult expenses for non-waiver individuals
<b>Worksheet a1 Adult</b>				
10. Community Employment	\$ -	\$ 14,789	\$ 14,789	Document the offset for the RSC administrative fee expenditures
<b>Reconciliation to County Auditor Worksheet</b>				
<b>Expense:</b>				
Less: COG expenses	\$ (6,472)	\$ 296	\$ (6,176)	To reconcile COG expenses
Less: Capital Costs	\$ (265,794)	\$ (118)	\$ (265,892)	To adjust corrections to depreciation
		\$ 497	\$ (265,395)	To adjust corrections to depreciation
		\$ (355)	\$ (265,740)	To adjust corrections to depreciation
		\$ (801)	\$ (266,541)	To adjust corrections to depreciation
		\$ 1,625	\$ (264,916)	To adjust corrections to depreciation
<b>Medicaid Administration Worksheet</b>				
Lines 6-10 Ancillary Costs	\$ -	\$ 15,932	\$ 15,932	To add Ancillary Costs



# Dave Yost • Auditor of State

**BELMONT COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

**BELMONT 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  
APRIL 22, 2014**