



Dave Yost • Auditor of State



**SCIOTO COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

**TABLE OF CONTENTS**

<b>Title</b>	<b>Page</b>
Independent Auditors' Report .....	1
Paid Claims - Recoverable Findings – 2010.....	9
Paid Claims - Recoverable Findings – 2011.....	10
Recommendation – RMTS Documentation .....	15
Appendix A: Income and Expenditure Report Adjustments – 2010.....	17
Appendix B: Income and Expenditure Report Adjustments – 2011.....	21

**THIS PAGE INTENTIONALLY LEFT BLANK**



# Dave Yost • Auditor of State

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

Halina Schroeder, Audit Chief  
Division of Fiscal Administration, Audit Office  
Ohio Department of Developmental Disabilities  
30 E. Broad Street, 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 Scioto 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 and discussed square footage changes with the County Board. While no significant changes had occurred, the County Board indicated that all rooms were re-measured in 2010; therefore, we performed the procedures below.

### **Statistics – Square Footage (Continued)**

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 floor plan. 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 did not perform this procedure as the County Board did not have a summary showing how square footage was used during 2010 or 2011. With assistance from the County Board, we prepared a summary from the floor plans for each year that reflected the correct usage of the space.

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 revised square footage summaries to the square footage reported for each cell in *Schedule B-1, Section A, Square Footage*.

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

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

We could not perform this procedure as the County Board did not have a summary that accurately reflected usage of space. In developing the revised summary for each year with the County Board's assistance, we ensured that areas shared by more than one type of service were allocated by program based on the reported usage of each area.

### **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*, worksheet 4, or worksheets 7A to 7H which resulted in unassigned program or general expenses-all program costs.

**Statistics – Attendance (Continued)**

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

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

We found no differences in the typical hours of service for Facility Based services.

We found the reported typical hours of service changed in 2010 and 2011 for Enclave services and we compared the County Board's supporting documentation for typical hours of service to the typical hours of service reported on *Schedule B-1* for 2010 and 2011.

We reported differences 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 Attendance by Acuity and Units Provided Detail reports 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.

For 2010, we found variances or computational errors exceeding two percent for Facility Based services individuals served and days of attendance, Enclave individuals served and days of attendance, and Community Employment individuals served and 15 minute units.

For 2011, we found variances or computational errors exceeding two percent for Adult Day Services days of attendance, Enclave individuals served and days of attendance, and Community Employment 15 minute units.

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 period's final 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* and determined if the variances were over 10 percent.

The number of reported individuals served for Facility Based services and Enclave changed by more than 10 percent from the prior year's *Schedule B-1* for 2010 and as a result we performed procedure 5 below. The number of reported individuals served did not change by more than 10 percent from 2010 to 2011.

### Statistics – Attendance (Continued)

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

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

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.

We haphazardly selected 15 units from 2010 and 15 units from 2011 from the County Board's Units Provided Detail reports and determined if the units were calculated in accordance with the Cost Report Guides.

We found no differences.

### Acuity Testing

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

We compared the County Board's Attendance by Acuity reports for the days of attendance for Day Habilitation/Adult Day Services/ Vocational Habilitation and Enclave with the Days of Attendance by Acuity supplemental Cost Report worksheet for 2008, 2009, 2010, and 2011.

For 2008, we found the following variances for Adult Day Services:

- 1,043 days of attendance should be removed from acuity level A-1;
- 1,683 days should be removed from acuity level A;
- 71 days should be removed from acuity level B; and
- 24 days should be removed from acuity level C.

For 2009, we found the following variances for Adult Day Services:

- 1,125 days of attendance should be added to acuity level A-1;
- 1,047 days should be added to acuity level A; and
- 210 days should be added to acuity level C.

For 2010, we found the following variances for Adult Day Services:

- 1 day of attendance should be removed from acuity level A-1;
- 2 days of attendance should be added to acuity level A; and
- 1 day should be removed from acuity level C.

For 2011 Adult Day Services, we found 70 days of attendance should be added to acuity level A-1, and three days should be added to acuity level A.



### Acuity Testing (Continued)

For 2011, we found the following variances for Enclave services:

- 110 days of attendance should be added to acuity level A-1;
- 271 days should be removed from acuity level A; and
- 13 days should be removed from acuity level B.

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

- For 2008, we found no acuity variances;
- For 2009, we found 238 Adult Day services days should be reclassified from acuity level A to A-1; For 2010, we found 358 Enclave days where the Acuity Assessment Instrument or equivalent document provided as supporting documentation was performed on a date after the year of acuity that was tested; and
- For 2011, we found 164 Adult Day services days should be reclassified from acuity level A-1 to A; and 33 Enclave days should be reclassified from acuity level A-1 to A.

We developed revised Days of Attendance by Acuity supplemental Cost Report worksheets for 2009, 2010 and 2011, using the County Boards attendance by acuity reports and including the variances noted above, and submitted these to DODD.

### 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 Services*.

We compared the number of one-way trips from the County Board's 2010 Transportation by Age Group Summary with Names report, the 2011 Transportation Trips by Age Group Report, the 2010 and 2011 Enclave Trips reports, and the 2010 and 2011 Community Employment Trips reports with those statistics as reported in *Schedule B-3*. We also footed the County Board's transportation reports listed above for accuracy.

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

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

We traced the number of trips for four adults and one child for March 2010 and October for 2011 from the County Board's daily reporting documentation to *Schedule B-3*.

We found no differences exceeding 10 percent.

**Statistics – Transportation (Continued)**

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

The County Board did not report any cost of bus tokens, cabs on *Schedule B-3* for 2010 or 2011. We scanned the County Board's State Expenses Without Payroll or Benefits (Detailed) Reports for any cost of bus tokens/cabs not identified by the County Board. We found unreported expenses for bus tokens/cabs in both 2010 and 2011.

We reported differences 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, Home Choice, and SSA Unallowable) from the County Board's 2010 TCM Allowable/Unallowable Detail and 2011 Receivable Billing Reimbursable Detail reports with those statistics reported in *Schedule B-4*. We also footed the County Board's 2010 TCM Allowable/Unallowable Detail and 2011 Receivable Billing Reimbursable Detail 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 Allowable/Un-Allowable Detail and the Receivable Billing Reimbursable 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 exceeded 10 percent of our sample for 2010. The errors were a result of SSAs providing services to individuals residing in Nursing Homes that were not in process. The units found to be in error did not exceed 10 percent of our sample for 2011; however, we adjusted for all known errors for individuals residing in Nursing Homes in 2010 and 2011.

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

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

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 50 Unallowable SSA service units for 2010 and 60 Unallowable SSA service units for 2011 from the 2010 TCM Allowable/Un-Allowable Detail and 2011 Receivable Billing Reimbursable 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.

From the sample population of 333 SSA Unallowable units for 2011, we selected our sample of 60 units and found 31.7 percent of those units were for TCM or Other SSA Allowable units. We projected and then reclassified 88 units as TCM units and 17 units as Other SSA Allowable units.

We reported the differences in Appendix B (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 2010 and 2011 Other Allowable units decreased by more than five percent from the prior year's *Schedule B-4* and we obtained the County Board's explanation that the decrease corresponds with the increase in Unallowable units in the same years. The changes were due to staff training regarding the reporting of services. We reported no variances.

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

We haphazardly selected a sample of 60 general time units for both 2010 and 2011 from the TCM Allowable/Unallowable 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 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 Revenue Report for the Trust (227), Reach (228), Medicaid Reserve (229), Residential Services (230), MRDD (231), Recovery Assistance Dept. of Ed. (373), Recovery Assistance Medicaid (374), and Capital Improvement (503) funds to the county auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

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

### Revenue Cost Reporting and Reconciliation to the County Auditor Report (Continue)

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 in 2010. Receipts in the county auditor's reports exceeded the County Board receipts by \$114,924 and we performed procedure 3 below. Total County Board receipts were within 1/4 percent of the county auditor's yearly receipt totals reported for these funds in 2011.

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 Detailed Reports and other supporting documentation such as county tax settlement sheets for 2010.

We determined the revenue from the Reach and Trust funds were not included in the 2010 cost report.

We reported the difference in Appendix A and the final 2010 *Reconciliation to County Auditor Worksheet* is within 1/4 percent of the county auditor's year receipt total's for these funds.

4. We compared revenue entries on *Schedule C Income Report* to the Southern Ohio Council of Governments (SOCOG) prepared County Board Summary Workbooks.

We found no differences.

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

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

- Miscellaneous refunds, reimbursements and other income in the amount of \$8,581 in 2010 and \$13,707 in 2011;
- Title VI-B revenues in the amount of \$63,980 in 2010 and \$61,341 in 2011;
- IDEA Early Childhood Special Education revenues in the amount of \$10,583 in 2010 and \$10,578 in 2011;
- Title XX revenues in the amount of \$41,229 in 2010 and \$49,681 in 2011;
- ODDC revenues in the amount of \$3,976 in 2010;
- Regional Infant Hearing revenues in the amount of \$66,918 in 2010 and \$44,444 in 2011;
- REACH insurance reimbursements in the amount of \$12,645 in 2010 and \$1,625 in 2011;
- Board employee insurance in the amount of \$160,992 in 2010 and \$184,154 in 2011;
- One to One Aides revenues in the amount of \$106,068 in 2010 and \$161,055 in 2011; and
- Excess Costs reimbursements in the amount of \$9,910 in 2010 and \$17,167 in 2011.

We also noted Rehabilitation Service Commission revenue in the amount of \$153,608 in 2011; however, corresponding expenses were offset on *Schedule a1, Adult Program* as reported in 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 §§ 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;
- Number of units of the delivered service or continuous amount of uninterrupted time during which the service was provided; and
- Arrival and departure times of the provider of service's site visit to the recipient's location or of the recipient's visit to the provider of service's location. <sup>1</sup>

We found instances non-compliance with these documentations requirements in 2010 and 2011 as detailed below.

**Recoverable Finding - 2010                      Finding \$167.93**

We determined the County Board was over reimbursed for Supported Employment - Enclave - 15 minute unit (ANF and FNF) services and Non-Medical Transportation - Per Trip - Eligible Vehicle (ATB and FTB) services.

<b>Service Code</b>	<b>Units</b>	<b>Review Results</b>	<b>Finding</b>
ANF	32	Units billed exceeded supporting documentation	\$24.30
ATB	4	Units billed exceeded supporting documentation	\$54.16
FTB	6	Units billed exceeded supporting documentation	\$82.84
FNF	9	No supporting documentation	\$6.63
		<b>Total</b>	<b>\$167.93</b>

<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 \$824.44**

We determined the County Board was over reimbursed for Supported Employment - Enclave - 15 minute unit (ANF and FNF) service; Non-Medical Transportation - Per Trip - Eligible Vehicle (ATB) service; and Targeted Case Management (TCM) service.

Service Code	Units	Review Results	Finding
ANF	1	Units billed exceeded supporting documentation	\$0.89
ATB	7	Units billed exceeded supporting documentation and lack of supporting documentation	\$86.83
FNF	1	Units billed exceeded supporting documentation	\$0.89
TCM	82	Units billed exceeded supporting documentation	\$735.83
		Total	\$824.44

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

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

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

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

We compared the amounts reported on *Schedule A, 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 reports.

We found no differences as the County Board did not report costs on *Schedule A, for Lines (20) to Line (25)*. We also reviewed the MBS Summary by Service Code reports and found the County Board was not reimbursed for these services in 2010 and 2011.

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

1. We compared the disbursement totals from the 12/31/2010 and 12/31/2011 county auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the county auditor's Expense Report balances for the Trust (227), Reach(228), Medicaid Reserve (229), Residential Services (230), MRDD (231) , Recovery Assistance Dept. of Education (373), Recovery Assistance Medicaid (374), and Capital Improvement (503) funds to the county auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

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

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

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 these funds in 2010. Disbursements in the county auditor's reports exceeded the County Board disbursements by \$149,610 and we performed procedure 3 below.

Total county board disbursements were within 1/4 percent of the county auditor yearly disbursement totals reported for these funds in 2011.

3. We compared the account description and amount for each reconciling item on the *County Auditor Reconciliation Worksheets* to the County Board's State Expenses Detailed report and other supporting documentation such as county tax settlement sheets for 2010.

We found differences as reported in Appendix A (2010) and the final 2010 *Reconciliation to County Auditor Worksheet* is within 1/4 percent of the county auditor's 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 Without Payroll or Benefits (Detailed) Reports.

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

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

We found no differences in 2010. We found differences as reported in 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 Without Payroll or Benefits (Detailed) Reports for service contracts and other expenses in the following columns and worksheets: Column X-General Expense-All Programs on worksheets 2 through 8; Column N-Service and Support Administration Costs on worksheet 9; and Columns E-Facility Based Services, F-Enclave, and G-Community Employment 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.

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

7. We scanned the County Board's State Expenses Without Payroll or Benefits (Detailed) Reports for items purchased during 2010 and 2011 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Depreciation Schedules.

We reported differences for purchases that were not properly capitalized as reported in Appendix A (2010) and Appendix B (2011). We reported differences for 2010 purchases to record their first year's depreciation in Appendix B (2011). However, we did not determine if 2011 purchases were properly capitalized in 2012.

8. We haphazardly selected 40 disbursements from 2010 and 2011 from the County Board's State Expenses Without Payroll or Benefits (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 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 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 Depreciation Schedules.

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

4. We scanned the County Board's Depreciation Schedules 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.



### **Property, Depreciation, and Asset Verification Testing (Continued)**

5. We haphazardly selected two of the County Board's fixed assets 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 differences as reported in Appendix A (2010) and Appendix B (2011).

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 Revenue Received Reports and did not find any proceeds from the sale or exchange of fixed assets.

### **Payroll Testing**

1. DODD asked us to determine whether total County Board salaries and benefits in the 2010 and 2011 Cost Reports were within two percent of the county auditor's report totals for the MRDD (231) Fund.

We totaled salaries and benefits from worksheets 2 through 10 from the 2010 and 2011 Cost Reports and compared the yearly totals to the county auditor's Expense Reports.

The variance was less than two percent.

2. DODD asked us to compare the County Board disbursements on the State Expenses Payroll Only by SAC/Employee (Summary) 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 Payroll Only By SAC/Employee (Summary) Reports.

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

3. We selected 23 employees and compared the County Board's Table of Organization to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides.

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

### **Payroll Testing (Continued)**

4. DODD asked us to scan the County Board's State Expenses Payroll Only By SAC/Employee (Summary) Report 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 Payroll Only By SAC/Employee (Summary) Report 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) and Appendix B (2011).

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

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

We compared the salary and benefits entered on the Individual MAC Costs by Code and MAC RMTS Summary reports to the County Board's State Expenses Payroll Only (Detailed) Reports.

We did not perform this test in 2010 as the County Board did not participate in MAC. We found no variance exceeding one percent in 2011.

2. We compared the original Individual MAC Costs by Code and MAC Random Moment Time Summary Report to Worksheet 6, columns (I) and (O) for 2011.

We found no differences.

3. We compared Ancillary Costs on the Roll Up Report for the Ohio Department of Medicaid (ODM) report to Lines 6-10 of the *MAC Reconciliation Worksheet* for 2011.

We reported differences in Appendix B (2011).

4. We selected 11 RMTS observed moments completed by employees of the County Board from the DODD RMTS Participant Moments Question and Answer report for the third quarter of 2011 in which they documented their time spent on administering Medicaid-funded programs. We determined if supporting documentation of the County Board employees' activity for each observed moment was maintained and the observed moment was properly classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2011.

We did not perform this test in 2010 as the County Board did not participate in MAC.

We found one RMTS observed moment for Activity Code 11-Program Planning, Development and Interagency Coordination of Medicaid Services that lacked supporting documentation in 2011.

We have reported this instance of non-compliance to DODD. DODD is currently working with the ODM to determine an acceptable methodology to calculate the findings for recovery.

**Recommendation:**

The RMTS program is subject to federal monitoring and is under the oversight of the Ohio Department of Medicaid. A failure to follow established rules may result in unsubstantiated activities and monetary findings against the County Board.

We recommended the County Board maintain documentation for RMTS observed moments in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology in the section Response and Documentation of Random Moment says in pertinent part, "Appropriate documentation should provide the detail needed to support the activity selected for the sample moment and clearly identify the date and time corresponding to the sampled moment."

We did not receive a response from the 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.



**Dave Yost**  
Auditor of State

August 12, 2014

cc: Julie Monroe, Superintendent, Scioto County Board of Developmental Disabilities  
Matt Purcell, Business Manager, Scioto County Board of Developmental Disabilities  
Rodney Barnett, Board President, Scioto County Board of Developmental Disabilities

**THIS PAGE INTENTIONALLY LEFT BLANK.**

**Appendix A**  
**Scioto 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 and Board/Cost to Live (L) Community Residential	\$ -	\$ 55,504	\$ 55,504	To reclassify room and board expenses
<b>Schedule B-1, Section A</b>				
1. Building Services (B) Adult	459	42	501	To agree to compiled report
1. Building Services (C) Child	1,054	2,498	3,552	To agree to compiled report
2. Dietary Services (B) Adult	-	140	140	To agree to compiled report
2. Dietary Services (C) Child	-	1,864	1,864	To agree to compiled report
4. Nursing Services (B) Adult	180	(60)	120	To agree to compiled report
4. Nursing Services (C) Child	326	914	1,240	To agree to compiled report
5. Speech/Audiology (B) Adult	124	(124)	-	To agree to compiled report
5. Speech/Audiology (C) Child	252	(2)	250	To agree to compiled report
7. Occupational Therapy (C) Child	480	65	545	To agree to compiled report
8. Physical Therapy (C) Child	480	65	545	To agree to compiled report
11. Early Intervention (C) Child	529	1,573	2,102	To agree to compiled report
12. Pre-School (C) Child	6,596	(3,152)	3,444	To agree to compiled report
13. School Age (C) Child	14,220	2,630	16,850	To agree to compiled report
19. Community Residential (D) General	-	2,044	2,044	To agree to compiled report
20. Family Support Services (D) General	-	173	173	To agree to compiled report
21. Service And Support Admin (D) General	3,418	373	3,791	To agree to compiled report
22. Program Supervision (B) Adult	3,671	(3,192)	479	To agree to compiled report
22. Program Supervision (C) Child	153	(153)	-	To agree to compiled report
23. Administration (D) General	3,972	(657)	3,315	To agree to compiled report
24. Transportation (D) General	413	(163)	250	To agree to compiled report
25. Non-Reimbursable (B) Adult	-	312	312	To agree to compiled report
25. Non-Reimbursable (C) Child	10,527	(3,192)	7,335	To agree to compiled report
<b>Schedule B-1, Section B</b>				
1. Total Individuals Served By Program (A) Facility Based Services	119	(9)	110	To correct individuals served
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	36	(19)	17	To correct individuals served
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	20	18	38	To correct individuals served
2. Days Of Attendance (A) Facility Based Services	22,816	(5,290)	17,526	To correct days of attendance
2. Days Of Attendance (B) Supported Emp. -Enclave	2,221	440	2,661	To correct days of attendance
3. Typical Hours Of Service (B) Supported Emp. - Enclave	6	(3)	3	To correct typical hours of service
4. 15 Minute Units (C) Supported Emp. -Community Employment	13,486	(12,609)	877	To correct 15 minute units
<b>Schedule B-3</b>				
1. Early Intervention (G) One Way Trips- Fourth Quarter	25	(25)	-	To correct trips
2. Pre-School (G) One Way Trips- Fourth Quarter	801	251	1,052	To correct trips
3. School Age (G) One Way Trips- Fourth Quarter	4,342	(648)	3,694	To correct trips
3. School Age (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 4,395	\$ 4,395	To record transportation costs
5. Facility Based Services (G) One Way Trips- Fourth Quarter	10,492	(6,192)	4,300	To correct trips
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	-	3,499	3,499	To correct trips
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	-	3,338	3,338	To correct trips
7. Supported Emp. -Comm Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 528	\$ 528	To record transportation costs
<b>Schedule B-4</b>				
1. TCM Units (D) 4th Quarter	6,906	(474)	6,432	To correct TCM units
2. Other SSA Allowable Units (D) 4th Quarter	617	(499)	118	To correct Other Allowable units
5. SSA Unallowable Units (B) 2nd Quarter	809	(716)	93	To remove General Time Units
5. SSA Unallowable Units (C) 3rd Quarter	1,486	(1,486)	-	To remove General Time Units
5. SSA Unallowable Units (D) 4th Quarter	1,685	973	-	To correct Unallowable Units
		(2,658)	-	To remove General Time Units

**Appendix A (Page 2)**  
**Scioto 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>Worksheet 1</b>				
3. Buildings/Improve (E) Facility Based Services	\$ 41,632	\$ (41,632)	\$ -	To agree to compiled report
3. Buildings/Improve (H) Unasgn Adult Programs	\$ -	\$ 40,304	\$ 40,304	To agree to compiled report
		\$ 1,443	\$ 41,747	To record depreciation for omitted asset
3. Buildings/Improve (N) Service & Support Admin	\$ 763	\$ 734	\$ 1,497	To record depreciation for omitted asset
3. Buildings/Improve (V) Admin	\$ 9,567	\$ (7,500)	\$ 2,067	To agree to compiled report
		\$ (2,067)	\$ -	To agree to compiled report
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ -	\$ 7,500	\$ 7,500	To agree to compiled report
4. Fixtures (H) Unasgn Adult Programs	\$ -	\$ 1,328	\$ 1,328	To agree to compiled report
4. Fixtures (X) Gen Expense All Prgm.	\$ -	\$ 2,067	\$ 2,067	To agree to compiled report
5. Movable Equipment (U) Transportation	\$ -	\$ 97,970	\$ 97,970	To record depreciation for omitted asset
5. Movable Equipment (X) Gen Expenses All Prgm.	\$ -	\$ 4,686	\$ 4,686	To record depreciation for omitted asset
<b>Worksheet 2</b>				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 273,424	\$ (96,290)	\$ 177,134	To allocate worker's compensation
3. Service Contracts (X) Gen Expense All Prgm	\$ 68,415	\$ (426)	\$ 67,989	To reclassify non-federal reimbursable expenses
		\$ (806)	\$ 67,183	To reclassify adult services costs
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 5,323	\$ 5,323	To reclassify non-federal reimbursable expenses
		\$ 426	\$ 5,749	To reclassify non-federal reimbursable expenses
		\$ 99	\$ 5,848	To reclassify non-federal reimbursable expenses
		\$ 20	\$ 5,868	To reclassify non-federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 108,235	\$ (16,986)	\$ 91,249	To reclassify non-federal reimbursable expenses
		\$ (99)	\$ 91,150	To reclassify non-federal reimbursable expenses
		\$ (20)	\$ 91,130	To reclassify non-federal reimbursable expenses
		\$ (1,905)	\$ 89,225	To reclassify adult services costs
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 91,143	\$ 11,663	\$ 102,806	To reclassify non-federal reimbursable expenses
		\$ 83,028	\$ 185,834	To record auditor/treasurer fees
<b>Worksheet 2A</b>				
1. Salaries (A) Early Intervention	\$ 65,482	\$ (65,482)	\$ -	To reclassify direct salaries
1. Salaries (B) Pre-School	\$ 33,039	\$ (33,039)	\$ -	To reclassify direct salaries
1. Salaries (C) School Age	\$ 106,560	\$ (106,560)	\$ -	To reclassify direct salaries
1. Salaries (H) Unasgn Adult Program	\$ 61,712	\$ (61,712)	\$ -	To reclassify direct salaries
1. Salaries (L) Community Residential	\$ 201,889	\$ (201,889)	\$ -	To reclassify direct salaries
1. Salaries (M) Family Support Services	\$ 34,836	\$ (34,836)	\$ -	To reclassify direct salaries
1. Salaries (N) Service & Support Admin	\$ 163,157	\$ (163,157)	\$ -	To reclassify direct salaries
2. Employee Benefits (A) Early Intervention	\$ 17,850	\$ (17,850)	\$ -	To reclassify direct benefits
2. Employee Benefits (B) Pre-School	\$ 35,421	\$ (35,421)	\$ -	To reclassify direct benefits
2. Employee Benefits (C) School Age	\$ 104,773	\$ (104,773)	\$ -	To reclassify direct benefits
2. Employee Benefits (E) Facility Based Services	\$ 46,694	\$ 3,455	\$ 50,149	To allocate worker's compensation
2. Employee Benefits (H) Unasgn Adult Program	\$ 15,422	\$ (15,422)	\$ -	To reclassify direct benefits
2. Employee Benefits (L) Community Residential	\$ 113,782	\$ (113,782)	\$ -	To reclassify direct benefits
2. Employee Benefits (M) Family Support Services	\$ 10,178	\$ (10,178)	\$ -	To reclassify direct benefits
2. Employee Benefits (N) Service & Support Admin	\$ 99,658	\$ (99,658)	\$ -	To reclassify direct benefits
3. Service Contracts (M) Family Support Services	\$ 1,986	\$ (1,986)	\$ -	To reclassify direct expenses
4. Other Expenses (A) Early Intervention	\$ 6,826	\$ (6,826)	\$ -	To reclassify direct expenses
4. Other Expenses (B) Pre-School	\$ 19,183	\$ (19,183)	\$ -	To reclassify direct expenses
4. Other Expenses (C) School Age	\$ 29,358	\$ (29,358)	\$ -	To reclassify direct expenses
4. Other Expenses (D) Unasgn Children Program	\$ 1,514	\$ (1,514)	\$ -	To reclassify direct expenses
4. Other Expenses (H) Unasgn Adult Program	\$ 4,036	\$ (4,036)	\$ -	To reclassify direct expenses
4. Other Expenses (L) Community Residential	\$ 19,589	\$ (19,589)	\$ -	To reclassify direct expenses
4. Other Expenses (M) Family Support Services	\$ 333	\$ (333)	\$ -	To reclassify direct expenses
<b>Worksheet 3</b>				
2. Employee Benefits (C) School Age	\$ 25,958	\$ 1,106	\$ 27,064	To allocate worker's compensation
4. Other Expenses (B) Pre-School	\$ 147,457	\$ (106)	\$ 147,351	To reclassify dietary expenses
		\$ (20,485)	\$ 126,866	To reclassify adult services expenses
		\$ (19,123)	\$ 107,743	To reclassify adult services expenses
4. Other Expenses (C) School Age	\$ 119,249	\$ (195)	\$ 119,054	To reclassify dietary expenses
		\$ (16,450)	\$ 102,604	To reclassify adult services expenses
		\$ (22,230)	\$ 80,374	To reclassify adult services expenses
4. Other Expenses (H) Unasgn Adult Program	\$ 164,653	\$ (42,751)	\$ 121,902	To reclassify adult services expenses
		\$ (36,949)	\$ 84,953	To reclassify adult services expenses

**Appendix A (Page 3)**  
**Scioto 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>Worksheet 4</b>				
2. Employee Benefits (C) School Age	\$ 2,272	\$ 449	\$ 2,721	To allocate worker's compensation
4. Other Expenses (B) Pre-School	\$ 1,107	\$ 106	\$ 1,213	To reclassify dietary expenses
4. Other Expenses (C) School Age	\$ 3,483	\$ 195	\$ 3,678	To reclassify dietary expenses
<b>Worksheet 5</b>				
1. Salaries (A) Early Intervention	\$ 203,986	\$ 65,482	\$ 269,468	To reclassify direct salaries
1. Salaries (B) Pre-School	\$ 161,283	\$ 33,039	\$ 194,322	To reclassify direct salaries
1. Salaries (C) School Age	\$ 672,236	\$ 106,560	\$ 778,796	To reclassify direct salaries
1. Salaries (L) Community Residential	\$ 116	\$ 201,889	\$ 202,005	To reclassify direct salaries
1. Salaries (M) Family Support Services	\$ 9,353	\$ 34,836		To reclassify direct salaries
		\$ 636	\$ 44,825	To record family and support salary
2. Employee Benefits (A) Early Intervention	\$ 125,946	\$ 17,850		To reclassify direct benefits
		\$ 8,147	\$ 151,943	To allocate worker's compensation
2. Employee Benefits (B) Pre-School	\$ 116,005	\$ 35,421		To reclassify direct benefits
		\$ 5,875	\$ 157,301	To allocate worker's compensation
2. Employee Benefits (C) School Age	\$ 396,648	\$ 104,773		To reclassify direct benefits
		\$ 23,547	\$ 524,968	To allocate worker's compensation
2. Employee Benefits (L) Community Residential	\$ 6,720	\$ 113,782		To reclassify direct benefits
		\$ 6,108	\$ 126,610	To allocate worker's compensation
2. Employee Benefits (M) Family Support Services	\$ 3,639	\$ 10,178		To reclassify direct benefits
		\$ 4,907		To record family and support benefit
		\$ 1,336	\$ 20,060	To allocate worker's compensation
3. Service Contracts (L) Community Residential	\$ 94,028	\$ (55,504)	\$ 38,524	To reclassify room and board expenses
3. Service Contracts (M) Family Support Services	\$ 16,269	\$ 1,986	\$ 18,255	To reclassify direct expenses
<b>Worksheet 5 (continued)</b>				
4. Other Expenses (A) Early Intervention	\$ 14,047	\$ 6,826	\$ 20,873	To reclassify direct expenses
4. Other Expenses (B) Pre-School	\$ 10,300	\$ 19,183		To reclassify direct expenses
		\$ (3,219)	\$ 26,264	To reclassify adult services expenses
4. Other Expenses (C) School Age	\$ 19,504	\$ 29,358		To reclassify direct expenses
		\$ (3,216)		To reclassify adult services expenses
		\$ (7,460)	\$ 38,186	To reclassify adult services expenses
4. Other Expenses (D) Unasgn Children Program	\$ -	\$ 1,514	\$ 1,514	To reclassify direct expenses
4. Other Expenses (L) Community Residential	\$ 8,227	\$ 19,589	\$ 27,816	To reclassify direct expenses
4. Other Expenses (M) Family Support Services	\$ 8,728	\$ 333	\$ 9,061	To reclassify direct expenses
<b>Worksheet 7-B</b>				
2. Employee Benefits (B) Pre-School	\$ 12,325	\$ 964	\$ 13,289	To allocate worker's compensation
2. Employee Benefits (C) School Age	\$ 21,404	\$ 1,092	\$ 22,496	To allocate worker's compensation
2. Employee Benefits (E) Facility Based Services	\$ 10,461	\$ 1,037	\$ 11,498	To allocate worker's compensation
<b>Worksheet 7-C</b>				
2. Employee Benefits (C) School Age	\$ 15,256	\$ 1,365	\$ 16,621	To allocate worker's compensation
<b>Worksheet 7-D</b>				
4. Other Expenses (E) Facility Based Services	\$ -	\$ 250		To reclassify psychologist expenses
		\$ 1,250	\$ 1,500	To reclassify psychologist expenses
<b>Worksheet 7-E</b>				
2. Employee Benefits (B) Pre-School	\$ 4,087	\$ 292	\$ 4,379	To allocate worker's compensation
2. Employee Benefits (C) School Age	\$ 9,535	\$ 682	\$ 10,217	To allocate worker's compensation
<b>Worksheet 7-F</b>				
2. Employee Benefits (B) Pre-School	\$ 8,816	\$ 298	\$ 9,114	To allocate worker's compensation
2. Employee Benefits (C) School Age	\$ 20,570	\$ 696	\$ 21,266	To allocate worker's compensation
<b>Worksheet 8</b>				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 1,453	\$ 1,271		To reclassify benefit expense
		\$ 3,470	\$ 6,194	To reclassify benefit expense
3. Service Contracts (C) School Age	\$ 4,582	\$ (922)	\$ 3,660	To agree to compiled report
3. Service Contracts (G) Community Employment	\$ -	\$ 264	\$ 264	To reclassify community employment costs
3. Service Contracts (X) Gen Expense All Prgm.	\$ 443,235	\$ (264)		To reclassify community employment costs
		\$ (650)	\$ 442,321	To reclassify adult services expenses

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Worksheet 8 (continued)</b>				
4. Other Expenses (G) Community Employment	\$ -	\$ 264	\$ 264	To reclassify community employment costs
4. Other Expenses (X) Gen Expense All Prgm.	\$ 797,383	\$ (106,826)		To reclassify capital lease and benefits expenses
		\$ 28,675		To remove items < \$5,000
		\$ (24,950)		To reclassify van purchase
		\$ (264)		To reclassify community employment costs
		\$ (3,470)		To reclassify benefit expense
		\$ (3,440)	\$ 687,108	To reclassify adult services expenses
<b>Worksheet 9</b>				
1. Salaries (N) Service & Support Admin. Costs	\$ 513,792	\$ 163,157	\$ 676,949	To reclassify direct salaries
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 269,173	\$ 99,658		To reclassify direct benefits
		\$ 20,468	\$ 389,299	To allocate worker's compensation
3. Service Contracts (N) Service & Support Admin. Costs	\$ 6,220	\$ (250)	\$ 5,970	To reclassify psychologist expenses
4. Other Expenses (N) Service & Support Admin. Costs	\$ 26,883	\$ (1,250)	\$ 25,633	To reclassify psychologist expenses
<b>Worksheet 10</b>				
1. Salaries (H) Unasgn Adult Program	\$ 83,697	\$ 61,712	\$ 145,409	To reclassify direct salaries
2. Employee Benefits (E) Facility Based Services	\$ 290,678	\$ 14,930	\$ 305,608	To allocate worker's compensation
2. Employee Benefits (H) Unasgn Adult Program	\$ 65,427	\$ 15,422		To reclassify direct benefits
		\$ 4,396	\$ 85,245	To allocate worker's compensation
3. Service Contracts (H) Unasgn Adult Program	\$ -	\$ 806		To reclassify adult services expenses
		\$ 650	\$ 1,456	To reclassify adult services expenses
4. Other Expenses (H) Unasgn Adult Program	\$ 77,275	\$ 4,036		To reclassify direct expenses
		\$ (30,317)		To reclassify RSC expense
		\$ 1,905		To reclassify adult services expenses
		\$ 3,216		To reclassify adult services expenses
		\$ 3,219		To reclassify adult services expenses
		\$ 7,460		To reclassify adult services expenses
		\$ 20,485		To reclassify adult services expenses
		\$ 16,450		To reclassify adult services expenses
		\$ 42,751		To reclassify adult services expenses
		\$ 19,123		To reclassify adult services expenses
		\$ 22,230		To reclassify adult services expenses
		\$ 36,949		To reclassify adult services expenses
		\$ 3,440	\$ 228,222	To reclassify adult services expenses
<b>Reconciliation to County Auditor Worksheet</b>				
<b>Expense:</b>				
Plus: Real Estate Fees	\$ -	\$ (94,691)	\$ (94,691)	To reclassify auditor/treasurer fees
Plus: Leases And Rentals	\$ -	\$ 95,895		To reclassify lease payments
		\$ 105,555	\$ 201,450	To reclassify school bus capital lease payments
Plus: Purchases Greater Than \$5,000	\$ 269,965	\$ (95,895)		To reclassify lease payments
		\$ (28,675)		To remove items < \$5,000
		\$ 24,950	\$ 170,345	To reclassify van purchase
Plus: REACH & Trust expenses	\$ -	\$ 151,559	\$ 151,559	To add omitted expenses
Plus: Other	\$ -	\$ 30,317	\$ 30,317	To reconcile off RSC expense paid to Highland CB
Less: Capital Costs	\$ (156,098)	\$ (104,834)	\$ (260,932)	To record unrecorded depreciation
Total from 12/31 County Auditor's Report	\$ 9,808,134	\$ 151,559	\$ 9,959,693	To agree to county auditor report
<b>Revenue:</b>				
Plus: REACH revenue	\$ -	\$ 114,938	\$ 114,938	To add omitted revenues
Total from 12/31 County Auditor's Report	\$ 9,370,850	\$ 114,924	\$ 9,485,774	To agree to county auditor report



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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Schedule A</b>				
19. Room and Board/Cost to Live (L) Community Residential	\$ -	\$ 70,551	\$ 70,551	To reclassify room/board expenses
27. Home Choice Community Transition Services	\$ -	\$ 840	\$ 1,999	To reclassify home choice expenses To reclassify home choice expenses
<b>Schedule B-1, Section A</b>				
1. Building Services (B) Adult	459	42	501	To agree to compiled report
1. Building Services (C) Child	1,054	2,498	3,552	To agree to compiled report
2. Dietary Services (B) Adult	-	140	140	To agree to compiled report
2. Dietary Services (C) Child	-	1,864	1,864	To agree to compiled report
4. Nursing Services (B) Adult	180	(60)	120	To agree to compiled report
4. Nursing Services (C) Child	326	914	1,240	To agree to compiled report
5. Speech/Audiology (B) Adult	124	(124)	-	To agree to compiled report
5. Speech/Audiology (C) Child	252	(2)	250	To agree to compiled report
7. Occupational Therapy (C) Child	480	65	545	To agree to compiled report
8. Physical Therapy (C) Child	480	65	545	To agree to compiled report
11. Early Intervention (C) Child	529	1,573	2,102	To agree to compiled report
12. Pre-School (C) Child	6,596	(3,152)	3,444	To agree to compiled report
13. School Age (C) Child	14,220	2,630	16,850	To agree to compiled report
17. Medicaid Administration (A) MAC	-	21	21	To record square footage
19. Community Residential (D) General	-	2,044	2,044	To agree to compiled report
20. Family Support Services (D) General	-	173	173	To agree to compiled report
21. Service And Support Admin (D) General	3,418	373	3,791	To agree to compiled report
22. Program Supervision (B) Adult	3,671	(3,192)	479	To agree to compiled report
22. Program Supervision (C) Child	153	(153)	-	To agree to compiled report
23. Administration (D) General	3,972	(678)	3,294	To agree to compiled report
24. Transportation (D) General	413	(163)	250	To agree to compiled report
25. Non-Reimbursable (B) Adult	-	312	312	To agree to compiled report
25. Non-Reimbursable (C) Child	10,527	(3,192)	7,335	To agree to compiled report
<b>Schedule B-1, Section B</b>				
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	25	(9)	16	To correct individuals served
2. Days Of Attendance (A) Facility Based Services	22,684	(4,387)	18,297	To correct days of attendance
2. Days Of Attendance (B) Supported Emp. -Enclave	2,608	(259)	2,349	To correct days of attendance
3. Typical Hours Of Service (B) Supported Emp. - Enclave	6	(3)	3	To correct typical hours of service
4. 15 Minute Units (C) Supported Emp. -Community Employment	3,617	(1,449)	2,168	To correct 15 minute units
<b>Schedule B-3</b>				
2. Pre-School (G) One Way Trips- Fourth Quarter	939	294	1,233	To correct trips
2. School Age (G) One Way Trips- Fourth Quarter	4,615	(333)	4,282	To correct trips
3. School Age (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 5,530	\$ 5,530	To record transportation costs
5. Facility Based Services (G) One Way Trips- Fourth Quarter	10,680	(6,575)	4,105	To correct trips
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	-	3,842	3,842	To correct trips
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	-	3,086	3,086	To correct trips
7. Supported Emp. -Comm Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 440	\$ 440	To record transportation costs
<b>Schedule B-4</b>				
1. TCM Units (D) 4th Quarter	6,840	(424)	6,504	To correct units To project from Unallowable units
2. Other SSA Allowable Units (C) 3rd Quarter	2,057	(1,805)	252	To correct Other Allowable units
2. Other SSA Allowable Units (D) 4th Quarter	2,609	(342)	-	To correct Other Allowable units To project from Unallowable units
5. SSA Unallowable Units (A) 1st Quarter	1,584	(2,284)	994	To correct Other Allowable units
5. SSA Unallowable Units (B) 2nd Quarter	1,343	(590)	-	To correct Unallowable Units
5. SSA Unallowable Units (C) 3rd Quarter	29	(1,343)	-	To correct Unallowable Units
5. SSA Unallowable Units (D) 4th Quarter	-	(29)	-	To correct Unallowable Units
		766	-	To correct Unallowable Units
		(105)	-	To project Unallowable units
		(661)	-	To correct Unallowable Units

**Appendix B (Page 2)**  
**Scioto 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>Worksheet 1</b>				
3. Buildings/Improve (C) School Age	\$ 1,977	\$ 3,349	\$ 5,326	To record depreciation for 2010 purchases
3. Buildings/Improve (H) Unasgn Adult Programs	\$ 40,304	\$ 1,444	\$ 41,748	To record depreciation for 2008 purchases
3. Buildings/Improve (N) Service & Support Admin	\$ 500	\$ 734	\$ 1,234	To record depreciation for renovations
4. Fixtures (C) School Age	\$ -	\$ 5,670	\$ 5,670	To record depreciation for 2010 purchases
4. Fixtures (X) Gen Expense All Prgm.	\$ 2,067	\$ 478	\$ 2,545	To record depreciation for 2010 purchases
5. Movable Equipment (U) Transportation	\$ -	\$ 97,970		To record depreciation for prior purchases
		\$ 5,614	\$ 103,584	To record depreciation for 2010 purchase
5. Movable Equipment (X) Gen Expenses All Prgm.	\$ -	\$ 4,686	\$ 4,686	To record depreciation for 2009 purchases
6. Capital Leases (U) Transportation	\$ 119,226	\$ (119,226)	\$ -	To remove van operating lease and debt payment
<b>Worksheet 2</b>				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 343,590	\$ (47,812)	\$ 295,778	To allocate worker's compensation
3. Service Contracts (X) Gen Expense All Prgm.	\$ 13,600	\$ (13,600)	\$ -	To reclassify billing service expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 4,468	\$ 4,468	To reclassify non-federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 147,037	\$ (248)		To agree to compiled report
		\$ (7,976)		To reclassify non-federal reimbursable expenses
		\$ (1,700)		To reclassify billing service expenses
		\$ (2,057)	\$ 135,056	To reclassify adult services expenses
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 210,925	\$ 13,600		To reclassify billing service expenses
		\$ 3,508		To reclassify MAC fees
		\$ 1,700	\$ 229,733	To reclassify billing service expenses
<b>Worksheet 2A</b>				
1. Salaries (A) Early Intervention	\$ 26,535	\$ (26,535)	\$ -	To reclassify direct salaries
1. Salaries (D) Unasgn Children Program	\$ 134,250	\$ 31,998		To agree to compiled report
		\$ (166,248)	\$ -	To reclassify direct salaries
1. Salaries (E) Facility Based Services	\$ 203,843	\$ (31,995)		To agree to compiled report
		\$ (61,416)	\$ 110,432	To reclassify direct salaries
1. Salaries (L) Community Residential	\$ 26,731	\$ (26,731)	\$ -	To reclassify direct salaries
1. Salaries (M) Family Support Services	\$ 26,534	\$ (26,534)	\$ -	To reclassify direct salaries
1. Salaries (N) Service & Support Admin	\$ 79,751	\$ (56,375)		To agree to compiled report
		\$ (23,376)	\$ -	To reclassify direct salaries
2. Employee Benefits (A) Early Intervention	\$ 22,207	\$ (22,207)	\$ -	To reclassify direct benefits
2. Employee Benefits (D) Unasgn Children Program	\$ 201,106	\$ (201,106)	\$ -	To reclassify direct benefits
2. Employee Benefits (E) Facility Based Services	\$ 68,832	\$ (16,957)		To reclassify direct benefits
		\$ 1,800	\$ 53,675	To allocate worker's compensation
2. Employee Benefits (L) Community Residential	\$ 123,534	\$ (123,534)	\$ -	To reclassify direct benefits
2. Employee Benefits (M) Family Support Services	\$ 11,348	\$ (11,348)	\$ -	To reclassify direct benefits
2. Employee Benefits (N) Service & Support Admin	\$ 90,507	\$ (90,507)	\$ -	To reclassify direct benefits
4. Other Expenses (A) Early Intervention	\$ 581	\$ (581)	\$ -	To reclassify direct expenses
4. Other Expenses (D) Unasgn Children Program	\$ 73,392	\$ (73,392)	\$ -	To reclassify direct expenses
4. Other Expenses (L) Community Residential	\$ 54,771	\$ (54,771)	\$ -	To reclassify direct expenses
4. Other Expenses (M) Family Support Services	\$ 971	\$ (971)	\$ -	To reclassify direct expenses
<b>Worksheet 3</b>				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 28,092	\$ 601	\$ 28,693	To allocate worker's compensation
4. Other Expenses (B) Pre-School	\$ 9,701	\$ (7,243)	\$ 2,458	To reclassify adult services expenses
4. Other Expenses (C) School Age	\$ 25,705	\$ (875)		To reclassify purchases > \$5,000
		\$ (9,364)	\$ 15,466	To reclassify adult services expenses
4. Other Expenses (D) Unasgn Children Program	\$ 226,902	\$ (62,686)	\$ 164,216	To reclassify adult services expenses
4. Other Expenses (E) Facility Based Services	\$ 132	\$ (132)	\$ -	To reclassify adult services expenses
4. Other Expenses (H) Unasgn Adult Program	\$ 198,792	\$ (14,828)		To reclassify purchases > \$5,000
		\$ (19,954)		To reclassify purchases > \$5,000 & Bridges expenses
		\$ (6,979)		To reclassify Bridges expenses
		\$ (74,422)	\$ 82,609	To reclassify adult services expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ -	\$ 230	\$ 230	To record general expenses

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Worksheet 5</b>				
1. Salaries (A) Early Intervention	\$ 213,244	\$ 26,535	\$ 239,779	To reclassify direct salaries
1. Salaries (C) School Age	\$ 748,923	\$ 5,133	\$ 754,056	To agree to compiled report
1. Salaries (D) Unasgn Children Program	\$ 26,148	\$ 166,248	\$ 192,396	To reclassify direct salaries
1. Salaries (L) Community Residential	\$ 12,672	\$ 26,731	\$ 39,403	To reclassify direct salaries
1. Salaries (M) Family Support Services	\$ 37,107	\$ 26,534	\$ 63,641	To reclassify direct salaries
2. Employee Benefits (A) Early Intervention	\$ 108,989	\$ 22,207		To reclassify direct benefits
		\$ 3,909		To allocate worker's compensation
		\$ 7,873	\$ 142,978	To agree to compiled report
2. Employee Benefits (B) Pre-School	\$ 110,513	\$ 3,020	\$ 113,533	To allocate worker's compensation
2. Employee Benefits (C) School Age	\$ 411,555	\$ 12,293	\$ 423,848	To allocate worker's compensation
2. Employee Benefits (D) Unasgn Children Program	\$ 29,772	\$ 201,106		To reclassify direct benefits
		\$ 3,137	\$ 234,015	To allocate worker's compensation
2. Employee Benefits (L) Community Residential	\$ 611	\$ 123,534		To reclassify direct benefits
		\$ 642	\$ 124,787	To allocate worker's compensation
2. Employee Benefits (M) Family Support Services	\$ 11,975	\$ 11,348		To reclassify direct benefits
		\$ 1,037	\$ 24,360	To allocate worker's compensation
2. Employee Benefits (O) Non-Federal Reimbursable	\$ 5,125	\$ 240	\$ 5,365	To allocate worker's compensation
3. Service Contracts (A) Early Intervention	\$ 3,099	\$ (158)	\$ 2,941	To agree to compiled report
4. Other Expenses (A) Early Intervention	\$ 25,006	\$ 581	\$ 25,587	To reclassify direct expenses
4. Other Expenses (B) Pre-School	\$ 4,246	\$ (1,433)	\$ 2,813	To reclassify adult services expenses
4. Other Expenses (C) School Age	\$ 14,687	\$ (5,132)		To agree to compiled report
		\$ (1,866)	\$ 7,689	To reclassify adult services expenses
4. Other Expenses (D) Unasgn Children Program	\$ 300	\$ 73,392		To reclassify direct expenses
		\$ (17,483)	\$ 56,209	To reclassify adult services expenses
4. Other Expenses (L) Community Residential	\$ 155,793	\$ (9,979)		To agree to compiled report
		\$ (94,624)		To reclassify COG fees and room/board expense
		\$ 54,771		To reclassify direct expenses
		\$ (34,727)		To reclassify fees paid to COG
		\$ (350)		To reclassify fees paid to COG
		\$ (4,287)		To reclassify adult services expenses
		\$ (6,061)	\$ 60,536	To reclassify adult services expenses
4. Other Expenses (M) Family Support Services	\$ 35,932	\$ 971	\$ 36,903	To reclassify direct expenses
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 4,249	\$ 4,249	To match final COG data
<b>Worksheet 7-B</b>				
2. Employee Benefits (B) Pre-School	\$ 11,396	\$ 511	\$ 11,907	To allocate worker's compensation
2. Employee Benefits (C) School Age	\$ 16,098	\$ 579	\$ 16,677	To allocate worker's compensation
2. Employee Benefits (E) Facility Based Services	\$ 11,890	\$ 549	\$ 12,439	To allocate worker's compensation
4. Other Expenses (E) Facility Based Services	\$ 2,078	\$ (46)	\$ 2,032	To reclassify adult services expenses
<b>Worksheet 7-C</b>				
2. Employee Benefits (D) Unasgn Children Program	\$ 16,831	\$ 726	\$ 17,557	To allocate worker's compensation
<b>Worksheet 7-D</b>				
4. Other Expenses (E) Facility Based Services	\$ -	\$ 250		To reclassify psychology expenses
		\$ 1,000	\$ 1,250	To reclassify psychology expenses
<b>Worksheet 7-E</b>				
2. Employee Benefits (D) Unasgn Children Program	\$ 15,376	\$ 516	\$ 15,892	To allocate worker's compensation
4. Other Expenses (D) Unasgn Children Program	\$ 27,119	\$ (180)	\$ 26,939	To agree to compiled report
4. Other Expenses (E) Facility Based Services	\$ -	\$ 180	\$ 180	To agree to compiled report
<b>Worksheet 7-F</b>				
2. Employee Benefits (D) Unasgn Children Program	\$ 34,661	\$ 529	\$ 35,190	To allocate worker's compensation
<b>Worksheet 8</b>				
1. Salaries (C) School Age	\$ 155	\$ 2,080	\$ 2,235	To reclassify salary expense for a driver
3. Service Contracts (C) School Age	\$ 2,080	\$ (2,080)	\$ -	To reclassify salary expense for a driver
4. Other Expenses (G) Community Employment	\$ -	\$ 440	\$ 440	To reclassify community employment costs
		\$ (242)		To agree to compiled report
4. Other Expenses (X) Gen Expense All Prgm.	\$ 1,189,206	\$ 13,671		To reclassify transportation expenses
		\$ (49,796)		To reclassify purchases > \$5,000
		\$ (440)		To reclassify community employment costs
		\$ (2,462)	\$ 1,149,937	To reclassify adult services expenses

**Appendix B (Page 4)**  
**Scioto County Board of Developmental Disabilities**  
**2011 Income and Expenditure Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Worksheet 9</b>				
1. Salaries (N) Service & Support Admin. Costs	\$ 442,847	\$ 56,374		To agree to compiled report
		\$ 23,376	\$ 522,597	To reclassify direct salaries
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 305,070	\$ 90,507		To reclassify direct benefits
		\$ 8,520	\$ 404,097	To allocate worker's compensation
4. Other Expenses (N) Service & Support Admin. Costs	\$ 50,094	\$ (250)		To reclassify psychology expenses
		\$ (1,000)		To reclassify psychology expenses
		\$ (840)		To reclassify home choice expenses
		\$ (1,159)		To reclassify home choice expenses
		\$ (513)	\$ 46,332	To reclassify adult services expenses
5. COG Expenses (N) Service & Support Admin. Costs	\$ -	\$ 13,713	\$ 13,713	To match final COG data
<b>Worksheet 10</b>				
1. Salaries (E) Facility Based Services	\$ 421,432	\$ (12,245)	\$ 409,187	To agree to compiled report
1. Salaries (H) Unasgn Adult Program	\$ 90,296	\$ 61,416	\$ 151,712	To reclassify direct salaries
2. Employee Benefits (E) Facility Based Services	\$ 324,220	\$ 6,671	\$ 330,891	To allocate worker's compensation
2. Employee Benefits (H) Unasgn Adult Program	\$ 50,348	\$ 16,957		To reclassify direct benefits
		\$ 2,473	\$ 69,778	To allocate worker's compensation
4. Other Expenses (E) Facility Based Services	\$ 75,861	\$ 12,245	\$ 88,106	To agree to compiled report
4. Other Expenses (G) Community Employment	\$ 116,176	\$ 5,126		To reclassify Bridges expenses
		\$ (44,960)		To reclassify match payment
		\$ 101,496		To reclassify Bridges expenses
		\$ 18,249	\$ 196,087	To reclassify Bridges expenses
4. Other Expenses (H) Unasgn Adult Program	\$ 356,776	\$ (79,911)		To reclassify match payment
		\$ (101,496)		To reclassify Bridges expenses
		\$ (11,270)		To reclassify Bridges expenses
		\$ 2,057		To reclassify adult services expenses
		\$ 1,433		To reclassify adult services expenses
		\$ 1,866		To reclassify adult services expenses
		\$ 17,483		To reclassify adult services expenses
		\$ 4,287		To reclassify adult services expenses
		\$ 7,243		To reclassify adult services expenses
		\$ 9,364		To reclassify adult services expenses
		\$ 62,686		To reclassify adult services expenses
		\$ 132		To reclassify adult services expenses
		\$ 74,422		To reclassify adult services expenses
		\$ 6,061		To reclassify adult services expenses
		\$ 46		To reclassify adult services expenses
		\$ 2,462		To reclassify adult services expenses
		\$ 513	\$ 354,154	To reclassify adult services expenses
<b>Reconciliation to County Auditor Worksheet</b>				
<b>Expense:</b>				
Plus: Leases And Rentals	\$ -	\$ 105,555		To reclassify lease payment for buses
		\$ 105,798	\$ 211,353	To reclassify loan payments for energy conservation
Plus: Purchases Greater Than \$5,000	\$ 133,626	\$ (105,798)		To reclassify loan payments for energy conservation
		\$ 14,828		To reclassify purchases > \$5,000
		\$ 875		To reclassify purchases > \$5,000
		\$ 14,828		To reclassify purchases > \$5,000
		\$ 49,796	\$ 108,155	To reclassify purchases > \$5,000
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 9,980		To record fees paid to COG
		\$ 250		To record fees paid to COG
		\$ 24,703		To reclassify fees paid to COG
		\$ 34,727		To reclassify fees paid to COG
		\$ 350	\$ 70,010	To reclassify fees paid to COG
Plus: Other	\$ -	\$ 124,871	\$ 124,871	To reclassify match expenses
Less: Capital Costs	\$ (155,620)	\$ (104,834)		To record unrecorded depreciation
		\$ (9,497)		To record depreciation - 2010 purchases
		\$ (5,614)	\$ (275,565)	To record depreciation for 2010 purchase
Less: COG Expenses	\$ -	\$ (17,962)	\$ (17,962)	To match to final COG data

**Appendix B (Page 5)**  
**Scioto 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>Medicaid Administration Worksheet</b>				
6. Other Costs (A) Reimbursement Requested Through Calendar Year	\$ -	\$ 17,206	\$ 17,206	
7. Capital Costs (A) Reimbursement Requested Through Calendar Year				
8. Indirect Costs (A) Reimbursement Requested Through Calendar Year				To agree to confirmation
9. Program Supervision Costs (A) Reimbursement Requested Through Calendar Year				
10. Building Services Costs (A) Reimbursement Requested Through Calendar Year				
<b>a1 Adult</b>				
10. Community Employment (B) Less Revenue	\$ -	\$ 124,871	\$ 124,871	To record Bridges expenses

**This page intentionally left blank.**



# Dave Yost • Auditor of State

**SCIOTO COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

**SCIOTO 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  
SEPTEMBER 25, 2014**