



Dave Yost • Auditor of State





# Dave Yost • Auditor of State

## Independent Accountants' Report on Applying Agreed-Upon Procedures

Ohio Department of Developmental Disabilities  
30 East Broad Street  
Columbus, Ohio 43215

We have performed the procedures enumerated below, with which the Ohio Department of Developmental Disabilities (DODD) agreed, solely to assist DODD in evaluating whether the Clark County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2013 and 2014 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2013 and 2014 (Cost Report Guides) and to assist DODD 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 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.

### **Statistics – Square Footage**

1. We compared program costs and statistics to square footage reported in the Cost Reports to identify potential square footage errors.

We found no differences.

We also compared the 2013 and 2014 square footage totals to the final 2012 totals and found variances above 10 percent. We performed the remaining square footage procedures on those areas that changed by more than 10 percent.

2. We compared the square footage for each room on the floor plan of the Quest building for 2013 and ECC building for 2014 to the County Board's summary for each year which rolls up to *Schedule B-1, Section A, Square Footage* to ensure that square footage was allocated in accordance with the Cost Report Guides and identified any variances greater than 10 percent.

We found no variances.

3. We compared the County Board's square footage summary for each year to the square footage reported in each cell in *Schedule B-1, Section A, Square Footage* and identified variances greater than 10 percent for any cell in *Schedule B-1*.

We found no variances.

4. We reviewed differences from our payroll testing procedures to determine if they resulted in square footage variances greater than 10 percent for any cell in *Schedule B-1*.

We found no variances greater than 10 percent.

## Statistics – Attendance

1. We reviewed the Cost Reports and determined 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 resulted in program or general expenses-all program costs not being allocated to the County Board's programs.

We found no unassigned program or general expenses-all program costs.

2. We compared the County Board's Day Services Attendance Summary by Consumer, Location, Acuity and Month and Time Breakdown 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 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 identified any variances greater than two percent of reported attendance statistics at each acuity level. We also footed the County Board's attendance reports for accuracy.

We reported variances for Supported Employment – Community Employment in Appendix A (2013) and Appendix B (2014). In addition, we noted that the County Board included statistics for one contract service provider for the periods of January through December 2013 and 2014; however, the County Board issued payments for services for July 2012 through September 2013 in 2013 and October 2013 through August 2014 in 2014.

We obtained the omitted statistics for those months with payments from the County Board. We reported the attendance days and individuals served for July to December 2012 and removed attendance days for October to December 2013 in Appendix A (2013). We reported attendance days and individuals served for October to December 2013 and removed attendance days from September to December 2014 in Appendix B (2014).

3. We traced the number of total attendance days for five Adult Day Service individuals for two months in 2013 and 2014 between the County Board's monthly attendance documentation and Day Services Attendance Summary by Consumer, Location, Acuity and Month reports to the number of days reported on *Schedule B-1, Section B, Attendance Statistics*. We then compared the acuity level on the County Board's reports to the DODD Acuity Assessment Instrument Ratio Listing or other documentation for each individual. We also selected an additional individual in both 2013 and 2014 to ensure at least two individuals from each acuity level were tested, and performed the same acuity level comparison.

We found no differences. We noted three individuals in 2013 and one in 2014 where the County Board could not locate the acuity assessment instrument or equivalent document.

4. We selected 30 Supported Employment-Community Employment units from the Time Breakdown reports and determined if the units were calculated in accordance with the Cost Report Guides and met the service documentation requirements of Ohio Admin. Code § 5123:2-9 to identify variances greater than 10 percent to *Schedule B-1, Section B, Attendance Statistics*.

We found no variances exceeding 10 percent.

### **Statistics – Transportation**

1. We compared the number of one-way trips from the County Board's Transportation Trips by Age Group reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than two percent of either total children or adult program trips reported on *Schedule B-3*. We also footed the County Board's transportation reports for accuracy.

We found no variances in 2013. We found no variances exceeding two percent in 2014.

2. We traced the number of trips for five adults for one week in February 2013 and September 2014 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than 10 percent of the total trips tested each year.

We found no variances.

3. We compared the cost of bus tokens/cabs from the County Board's 2013 State Expenses Without Payroll or Benefits (Detailed) and 2014 State Expenses Detailed Reports to the amount reported in *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than two percent of total costs reported on each row. We determined if the costs were correctly reported on *Worksheet 8, Transportation Services*.

We found no variances.

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

1. We compared the number of Targeted Case Management (TCM), Other SSA Allowable, Home Choice and SSA Unallowable units from the County Board's Receivable Billing Reimbursable Detail and Case Notes Detail by Case Manager and Consumer reports with those statistics reported in *Schedule B-4, Quarterly Summary of Units of Service-Service and Support Administration* and identified any variances greater than two percent of total units reported on each row. We also footed the County Board's SSA reports for accuracy.

We reported variances in Appendix A (2013) and Appendix B (2014).

2. We haphazardly selected two samples of 60 Other SSA Allowable units for both 2013 and 2014 from 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 included the elements required by Ohio Admin. Code § 5101:3-48-01(F) to identify any variances greater than 10 percent of total units tested in each year.

We found no variances exceeding 10 percent.

3. We haphazardly selected two samples of 30 SSA Unallowable units for both 2013 and 2014 from 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 included the elements required by Ohio Admin. Code § 5101:3-48-01(F) to identify any variances greater than 10 percent of total units tested in each year. Because variances were greater than 25 percent in 2013, we selected an additional sample of 30 units.

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

The error rate in the 60 units tested for 2013 exceeded 25 percent and we extrapolated the error rate to the population which resulted in reclassification of 245 units to Other SSA Allowable and removed 70 units for general time activities. We reported these differences in Appendix A (2013). The error rate in 2014 exceeded 10 percent but was less than 25 percent. We reported variances in Appendix B (2014).

3. We determined that 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 and they accounted for over 10 percent of total SSA units on the final *Schedule B-4* plus any general time units recorded.

We then haphazardly selected two samples of 60 general time units for both 2013 and 2014 from 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) or in Worksheet 9, Service and Support Administration Costs, Section 1(b) of the Cost Report Guides to identify any variances greater than 10 percent of total units tested in each year.

We found no variances.

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

1. We compared the receipt totals from the county auditor's 2013 and 2014 Summary Revenue Reports for the General Services (208), Residential Services (209), FF Mueller Residential Center (271), Capital Projects (404), Donation Trust (704) and Neubart Webb Trust (705) funds to the county auditor's report total reported on the *Reconciliation to County Auditor Worksheet*.

We then compared the total County Board receipts reported in the *Reconciliation to County Auditor Worksheets* to the county auditor's receipt totals to determine if the Cost Reports reconciled within acceptable limits.

We found no differences and the Cost Reports reconciled within acceptable limits.

2. DODD asked that we compare revenue entries on *Schedule C, Income Report* to the final Council of Governments (COG) County Board Summary Workbooks for 2013 and 2014.

We did not perform this procedure as the County Board did not participate in a COG.

3. 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 or areas where costs may need separated between federal programs 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 \$101,390 in 2013 and or \$394,884 in 2014;
- Family and Children First Council revenues in the amount of \$109,668 in 2013 and \$86,214 in 2014;
- JARC Grant revenues in the amount of \$72,770 in 2013 and \$82,693 in 2014;

**Revenue Cost Reporting and Reconciliation to the County Auditor Report (Continued)**

- Title XX revenues in the amount of \$110,829 in 2013 and \$103,724 in 2014; and
- Help Me Grow revenues in the amount of \$85,139 in 2013 and \$80,974 in 2014.

We also noted Opportunities for Ohioans with Disabilities revenue in the amount of \$100,598 in 2013 and \$62,451 in 2014; however, corresponding expenses were offset on *Schedule a1, Adult Program* and employees were reclassified to *Worksheet 10, Adult Program* as reported in Appendix A (2013) and Appendix B (2014).

**Paid Claims Testing**

1. We selected 100 paid claims among all service codes from 2013 and 2014 from the Medicaid Billing System (MBS) data and compared these services to the County Board's service documentation and determined if the documentation matched requirements of each respective service code per Ohio Admin. Code § 5123:2-9. We applied the service documentation rules in effect at the time of service delivery.

If there is no documentation to support paid claims or the units paid are not supported by service documentation per the Ohio Admin. Code, we calculated a recoverable finding and made corresponding unit adjustments to *Schedule B-1, B-3 or B-4*. Recoverable findings are subject to interest collection pursuant to Ohio Rev. Code § 5164.60.

We found instances of non-compliance in the following service codes: Non-Medical Transportation - Per Trip (FTB) and Targeted Case Management (TCM) as described below and made corresponding unit adjustments on *Schedule B-3 and B-4* as reported in Appendix A (2013) and Appendix B (2014).

2. For selected contracted transportation services, DODD asked that we compare the County Board's usual and customary rate with the reimbursed rate to ensure that the County Board was reimbursed the lesser of the two as per Ohio Admin. Code § 5123:2-9-06. For any errors found, DODD requested that we obtain documentation and identify all overpayments related to reimbursements exceeding the usual and customary rate. Additionally, if the vehicle did not meet the requirements of commercial transportation, DODD asked us to determine if the provision of services met select provider and staff qualification requirements applicable under Ohio Admin. Code § 5123:2-9-18.

Additionally, for any other selected services codes that have contracted services, DODD asked that we compare the County Board's contract rate with the reimbursed rate to ensure that the County Board was reimbursed no more than the contracted rate. For any errors found, DODD requested that we obtain documentation and identify all overpayments related to reimbursements exceeding the contract rate.

We found no instances of contracted transportation or other contracted services in our sample.

**Recoverable Finding – 2013**

**Finding \$472.42**

Service Code	Units	Review Results	Finding
TCM	48	Units billed in excess of service delivery as a result of incorrect end time documented	\$472.42

**Paid Claims Testing (Continued)**

**Recoverable Finding – 2014**

**Finding \$477.74**

<b>Service Code</b>	<b>Units</b>	<b>Review Results</b>	<b>Finding</b>
TCM	48	Units billed in excess of service delivery as a result of incorrect end time documented	\$465.44
FTB	1	Units billed in excess of service delivery	\$12.30
		<b>Total</b>	<b>\$477.74</b>

3. 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 to determine whether Medicaid reimbursed units were greater than final TCM and Supported Employment-Community Employment units.

We found no instance where the Medicaid reimbursed units were greater than final TCM units. The County Board was not reimbursed for Supported Employment - Community Employment.

4. 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 on the MBS Summary by Service Code report to determine whether any reimbursements exceeded disbursements on *Schedule A* by two percent.

We found no differences.

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

1. We compared the disbursement totals from the county auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the county auditor's Summary Expense Reports for the General Services (208), Residential Services (209), FF Mueller Residential Center (271) and Capital Projects (404) funds.

We then compared the total County Board disbursements reported in the *Reconciliation to County Auditor Worksheets* to the county auditor's disbursement totals to determine if the Cost Reports reconciled within acceptable limits.

We found no differences and the Cost Reports reconciled within acceptable limits.

2. We compared the County Board's 2013 State Expenses Without Payroll or Benefits (Detailed) and 2014 State Expenses Detailed Reports to all service contract and other expenses entries on worksheets 2 through 10 to identify variances resulting in reclassification to another program or worksheet exceeding \$500.

We found no variances.

3. We compared disbursement entries on *Schedule A, Summary of Service Costs – By Program* and worksheets 1 through 10 to the final COG County Board Summary Workbooks.

We did not perform this procedure as the County Board did not participate in a COG.



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

4. We scanned the County Board's 2013 State Expenses Without Payroll or Benefits (Detailed) and 2014 State Expenses Detailed Reports and judgmentally selected 40 disbursements from the service contracts and other expenses reported on worksheets 2 through 10. We determined if supporting documentation was maintained, the costs were allowable and properly classified according to the Cost Report Guides and 2 CFR 225, and identified any variances greater than two percent of total service contracts and other expenses on any worksheet or costs which are non-federal reimbursable under 2 CFR 225 Appendix B and greater than \$500.

We reported misclassified and non-federal reimbursable costs in Appendix A (2013). We reported misclassified costs in Appendix B (2014).

We also scanned for contracted services on *Worksheet 8, Transportation Services; Worksheet 9, Service and Support Administration Costs; and Worksheet 10, Adult Program* without corresponding statistics.

We found no program costs that lacked corresponding statistics.

5. We scanned the County Board's 2013 State Expenses Without Payroll or Benefits (Detailed) and 2014 State Expenses Detailed Reports for items purchased during 2013 and 2014 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Fixed Asset Register reports.

We reported differences for purchases that were not properly capitalized in Appendix A (2013). We reported differences for 2013 purchases to record their first year's depreciation in Appendix B (2014). We found no unrecorded capital purchases in 2014.

6. We determined that the County Board had supporting documentation for November 2013 and March 2014 showing that it reconciled its income and expenditures with the county auditor.

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

1. We compared the depreciation costs reported in the County Board's Fixed Asset Register reports to the amounts reported on *Worksheet 1, Capital Costs* and identified any variances greater than \$500.

We found no differences.

2. We compared the County Board's final 2012 Fixed Asset Register reports and prior year depreciation adjustments to the County Board's 2013 and 2014 Fixed Asset Register report for changes in the depreciation amounts for assets purchased prior to the periods under review, 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 to identify any cell variances greater than \$500.

We reported differences in Appendix A (2013) and Appendix B (2014).

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

3. We determined the County Board's capitalization threshold and haphazardly selected the lesser of 10 or 10 percent of the County Board's fixed assets which meet the capitalization threshold and were being depreciated in their first year in either 2013 or 2014 and determined if the useful lives agreed to the estimated useful lives prescribed in the 2013 American Hospital Association (AHA) Asset Guide. We also recomputed the first year's depreciation for the four assets tested, based on their cost, acquisition date and useful life to determine compliance with the Cost Report Guides and AHA Asset Guide and identified any variances.

We reported differences in Appendix A (2013). We found no differences in 2014.

4. We haphazardly selected the lesser of 10 percent or 10 disposed assets from 2014 from the County Board's list of disposed assets and determined if the asset was removed from the County Board's fixed asset ledger. We also recalculated depreciation and any gain or loss for the disposed item tested, 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 for 2013 as the County Board stated that no capital assets were disposed in that year. We found no differences in 2014.

### **Payroll Testing**

1. We compared total salaries and benefits from worksheets 2 through 10 of the Cost Reports and to yearly totals of payroll disbursements on the county auditor's Summary Expense Reports for the General Services (208), Residential Services (209) and FF Mueller Residential Center (271) funds to identify variances greater than two percent of the county auditor's report totals.

The variance was less than two percent for each year.

2. We compared the salaries and benefit costs on the County Board's 2013 State Expenses Detailed Report and 2014 State Expenses Without Payroll or Benefits (Detailed) and State Expenses Payroll Only by SAC/Employee (Summary) Reports to the amounts reported on worksheets 2 through 10 to identify variances resulting in differences to another program or worksheet exceeding \$500.

We found no variances.

3. We calculated a sample size of the lesser of 40 employees or 25 percent of the average number of total employees over the two year period. For the sample of 40 selected, we compared the County Board's organizational chart, Payroll Totals by Job Description by Date Span reports and job descriptions to the worksheet in which each employee's salary and benefit costs were allocated to ensure the allocation is consistent with the Cost Report Guides.

We reported differences in Appendix A (2013) and Appendix B (2014).

4. DODD asked that, if errors in procedure 3 were greater than 10 percent, we scan the County Board's payroll reports for 2013 and 2014 and compare the 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 did not perform this procedure as the errors in procedure 3 did not exceed 10 percent.

**Medicaid Administrative Claiming (MAC)**

1. We compared the salary and benefits entered on the MAC Cost by Individual reports to the County Board's payroll reports and determined if the MAC salary and benefits were greater.

We found County Board salary and benefits reported exceeded MAC salaries and benefits.

2. We compared the MAC Cost by Individual reports to *Worksheet 6, Medicaid Administration Worksheet* for both years.

We reported differences for *Worksheet 6* and additional differences for employees participating in MAC that impacted other worksheets in Appendix A (2013) and Appendix B (2014).

3. We selected 10 RMTS observed moments and 10 percent of any RMTS moments above that amount that were completed by employees of the County Board from the DODD RMTS Participant Moments Question and Answer report for the 1st quarter of 2013 and 4th quarter of 2014. We selected 15 observed moments in both 2013 and 2014 and determined if supporting documentation was maintained and the moments were properly classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2012.

In 2013, we found three observed moments for activity code 7-Referral, Coordination and Monitoring of Medicaid Services and one observed moment for activity code 17-Investigating Unusual and Major Unusual Incidents that lacked supporting documentation. In addition, we found one observed moment for activity code 13-Medicaid Related Provider Relations in which the accompanying supporting documentation was unclear or vague to support the response to the sampled moment. We found no differences in 2014.

We reported these instances of non-compliance to DODD.

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 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

October 4, 2016

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**Appendix A**  
**Clark County Board of Developmental Disabilities**  
**2013 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 B</b>				
1. Total Individuals Served By Program (C) Supported Emp. - Community Employment	-	8	8	To match Community Employment report
4. 15 Minute Units (C) Supported Emp. - Community Employment	-	48	48	To match Community Employment report
6. A (A) Facility Based Services	111	4	115	To correct contracted individuals served
10. A (A) Facility Based Services	17,870	4,595 (2,037)	20,428	To add 2012 days of attendance paid in 2013 To remove 2013 days of attendance paid in 2014
<b>Schedule B-4</b>				
1. TCM Units (D) 4th Quarter	15,762	(48)	15,714	To remove units due to paid claim error
2. Other SSA Allowable Units (C) 3rd Quarter	3,541	(1,194) 245	2,592	To match SSA report To reclassify projected other allowable units
2. Other SSA Allowable Units (D) 4th Quarter	3,145	(3,145)	-	To match SSA report
5. SSA Unallowable Units (A) 1st Quarter	9,134	(8,082) (245) (70)	737	To match SSA report To reclassify projected other allowable units To remove projected general time units
5. SSA Unallowable Units (B) 2nd Quarter	7,985	(7,985)	-	To match SSA report
5. SSA Unallowable Units (C) 3rd Quarter	9,510	(9,510)	-	To match SSA report
5. SSA Unallowable Units (D) 4th Quarter	7,890	(7,890)	-	To match SSA report
<b>Worksheet 1</b>				
5. Movable Equipment (U) Transportation	\$ 152,061	\$ (1,677) \$ (118)	\$ 150,266	To remove duplicate depreciation expense To correct depreciation on AC unit
<b>Worksheet 2</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 427,369	\$ (133,406) \$ (28,622)	\$ 265,341	To reclassify MAC salary To reclassify Community Support Supervisor salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 699,247	\$ (14,556)	\$ 684,691	To reclassify Community Support Supervisor benefits
3. Service Contracts (X) Gen Expense All Prgm.	\$ 226,363	\$ (1,493) \$ (5,773)	\$ 219,097	To reclassify unallowable promotional items To reclassify pass through expense
4. Other Expenses (O) Non-Federal Reimbursable	\$ 537,545	\$ 1,493		To reclassify unallowable promotional items
4. Other Expenses (X) Gen Expense All Prgm.	\$ 55,651	\$ 519 \$ (519)	\$ 539,557 \$ 55,132	To reclassify unallowable promotional items To reclassify unallowable promotional items
<b>Worksheet 2A</b>				
1. Salaries (K) Co. Operated ICF/MR	\$ 296,105	\$ (7,751) \$ 350	\$ 288,704	To reclassify MAC salary To reclassify Nursing Coordinator salary
2. Employee Benefits (K) Co. Operated ICF/MR	\$ 135,624	\$ 210	\$ 135,834	To reclassify Nursing Coordinator benefits
3. Service Contracts (E) Facility Based Services	\$ 455,699	\$ (422,205)	\$ 33,494	To reclassify adult day service expenses
3. Service Contracts (K) Co. Operated ICF/MR	\$ 82,983	\$ (6,197)	\$ 76,786	To reclassify maintenance repair expenses
3. Service Contracts (N) Service & Support Admin	\$ 46,515	\$ (7,800)		To reclassify family support camp expenses
4. Other Expenses (E) Facility Based Services	\$ 43,154	\$ (12,967) \$ (16,047)	\$ 25,748 \$ 27,107	To reclassify occupancy fee expenses To reclassify capital asset acquisition
<b>Worksheet 3</b>				
3. Service Contracts (X) Gen Expense All Prgm.	\$ 7,416	\$ 8,368	\$ 15,784	To reclassify concrete repairs expense
<b>Worksheet 5</b>				
1. Salaries (L) Community Residential	\$ 14,056	\$ 28,622 \$ (2,862)	\$ 39,816	To reclassify Community Support Supervisor salary To reclassify Community Support Supervisor salary
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 2,862	\$ 2,862	To reclassify Community Support Supervisor salary
2. Employee Benefits (L) Community Residential	\$ 11,064	\$ 14,556 \$ (1,456)	\$ 24,164	To reclassify Community Support Supervisor benefits To reclassify Community Support Supervisor benefits

**Appendix A (Page 2)**  
**Clark County Board of Developmental Disabilities**  
**2013 Income and Expenditure Report Adjustments**

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Worksheet 5 (Continued)</b>				
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 1,456	\$ 1,456	To reclassify Community Support Supervisor benefits
3. Service Contracts (K) Co. Board Operated ICF/MR	\$ 338,757	\$ 6,197	\$ 344,954	To reclassify maintenance repair expenses
3. Service Contracts (L) Community Residential	\$ 341,573	\$ 12,967	\$ 354,540	To reclassify occupancy fee expenses
3. Service Contracts (M) Family Support Services	\$ 45,933	\$ 7,800	\$ 53,733	To reclassify family support camp expenses
<b>Worksheet 6</b>				
1. Salaries (I) Medicaid Admin	\$ 717,092	\$ 109,799	\$ 826,891	To match MAC report
1. Salaries (O) Non-Federal Reimbursable	\$ 204,768	\$ 31,357	\$ 236,125	To match MAC report
<b>Worksheet 7-B</b>				
1. Salaries (K) Co. Board Operated ICF/MR	\$ 671,006	\$ (350)	\$ 670,656	To reclassify Nursing Coordinator salary
2. Employee Benefits (K) Co. Board Operated ICF/MR	\$ 299,131	\$ (210)	\$ 298,921	To reclassify Nursing Coordinator benefits
<b>Worksheet 10</b>				
1. Salaries (E) Facility Based Services	\$ 1,642,868	\$ (3,441)	\$ 1,639,427	To reclassify Job Coach salary
1. Salaries (G) Community Employment	\$ 38,881	\$ 3,441	\$ 42,322	To reclassify Job Coach salary
2. Employee Benefits (E) Facility Based	\$ 1,417,329	\$ (2,024)	\$ 1,415,305	To reclassify Job Coach benefits
2. Employee Benefits (G) Community Employment	\$ 25,933	\$ 2,024	\$ 27,957	To reclassify Job Coach benefits
3. Service Contracts (E) Facility Based Services	\$ -	\$ 422,205	\$ 422,205	To reclassify adult day service expenses
4. Other Expenses (E) Facility Based Services	\$ 9,958	\$ (1,000)	\$ 8,958	To reclassify transfer out
<b>a1 Adult</b>				
10. Community Employment (B) Less Revenue	\$ -	\$ 38,881		To record RSC expenses
		\$ 25,933	\$ 64,814	To record RSC expenses
<b>Reconciliation to County Auditor Worksheet</b>				
<b>Expense:</b>				
Plus: Transfers Out-General	\$ 5,295,700	\$ 1,000	\$ 5,296,700	To reclassify transfer out
Plus: Purchases Greater Than \$5,000	\$ 407,386	\$ 16,047		To reclassify capital asset acquisition
		\$ (8,368)	\$ 415,065	To reclassify concrete repairs expense
Plus: Pass Through	\$ -	\$ 5,773	\$ 5,773	To reclassify pass through expense
Less: Capital Costs	\$ (511,713)	\$ 1,677		To reconcile depreciation adjustment
		\$ 118	\$ (509,918)	To reconcile depreciation adjustment

**Appendix B**  
**Clark County Board of Developmental Disabilities**  
**2014 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 B</b>				
1. Total Individuals Served By Program (C) Supported Emp. - Community Employment	20	(3)	17	To match Community Employment report
4. 15 Minute Units (C) Supported Emp. - Community Employment	1,200	(1,033)	167	To match Community Employment report
6. A (C) Facility Based Services (Non-Title XX Only)	85	16	101	To correct contracted individuals served
10. A (C) Facility Based Services (Non-Title XX Only)	8,887	2,037		To remove 2013 days of attendance paid in 2014
		(983)	9,941	To remove 2014 days of attendance paid in 2015
<b>Schedule B-3</b>				
5. Facility Based Services (G) One Way Trips-Fourth Quarter	19,958	(1)	19,957	To remove trip due to paid claim error
<b>Schedule B-4</b>				
1. TCM Units (D) 4th Quarter	18,968	(2,358)		To match SSA report
		(48)	16,562	To remove units due to paid claim error
2. Other SSA Allowable Units (D) 4th Quarter	-	10,415	10,415	To match SSA report
3. Home Choice Units (C) 3rd Quarter	4,346	(4,346)	-	To match SSA report
3. Home Choice Units (D) 4th Quarter	3,627	(3,627)	-	To match SSA report
5. SSA Unallowable Units (A) 1st Quarter	8,350	(7,473)		To match SSA report
		(2)		To reclassify allowable units
		(4)	871	To remove general time units
5. SSA Unallowable Units (B) 2nd Quarter	7,803	(7,803)	-	To match SSA report
5. SSA Unallowable Units (C) 3rd Quarter	7,352	(7,352)	-	To match SSA report
5. SSA Unallowable Units (D) 4th Quarter	8,652	(8,652)	-	To match SSA report
<b>Worksheet 1</b>				
5. Movable Equipment (E) Facility Based Services	\$ 10,452	\$ 1,444	\$ 11,896	To record depreciation for 2013 capital purchases
5. Movable Equipment (U) Transportation	\$ 209,220	\$ (1,677)		To remove duplicate depreciation expense
		\$ (118)	\$ 207,425	To correct depreciation on AC unit
<b>Worksheet 2</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 250,178	\$ (24,149)	\$ 226,029	To reclassify MAC salary
<b>Worksheet 2A</b>				
1. Salaries (K) Co. Operated ICF/MR	\$ 194,768	\$ (61,867)		To reclassify MAC salary
		\$ 385	\$ 133,286	To reclassify Nursing Coordinator salary
1. Salaries (N) Service & Support Admin	\$ 115,360	\$ (94,557)	\$ 20,803	To reclassify MAC salary
2. Employee Benefits (K) Co. Operated ICF/MR	\$ 85,348	\$ 220	\$ 85,568	To reclassify Nursing Coordinator benefits
3. Service Contracts (E) Facility Based Services	\$ 187,346	\$ (153,773)	\$ 33,573	To reclassify adult day service expenses
3. Service Contracts (K) Co. Operated ICF/MR	\$ 120,555	\$ (4,160)		To reclassify physician service expenses
		\$ (21,964)		To reclassify temporary staff expenses
		\$ (1,558)	\$ 92,873	To reclassify maintenance repair expenses
3. Service Contracts (N) Service & Support Admin	\$ 86,894	\$ (6,486)		To reclassify FCFC expenses
		\$ (16,158)		To reclassify family support camp expenses
		\$ (32,080)	\$ 32,170	To reclassify placement services expense
4. Other Expenses (K) Co. Operated ICF/MR	\$ 17,975	\$ (3,641)	\$ 14,334	To reclassify maintenance repair expenses
<b>Worksheet 3</b>				
3. Service Contracts (E) Facility Based Services	\$ 113,881	\$ (9,296)	\$ 104,585	To reclassify adult day service expense
<b>Worksheet 5</b>				
1. Salaries (L) Community Residential	\$ 27,391	\$ (4,801)	\$ 22,590	To reclassify Community Support Supervisor salary
1. Salaries (O) Non-Federal Reimbursable	\$ 17,529	\$ 4,801	\$ 22,330	To reclassify Community Support Supervisor salary
2. Employee Benefits (L) Community Residential	\$ 109,456	\$ (3,278)	\$ 106,178	To reclassify Community Support Supervisor benefits
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 3,278	\$ 3,278	To reclassify Community Support Supervisor benefits

**Appendix B (Page 2)**  
**Clark County Board of Developmental Disabilities**  
**2014 Income and Expenditure Report Adjustments**

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Worksheet 5 (Continued)</b>				
3. Service Contracts (A) Early Intervention	\$ 12,019	\$ 6,486		To reclassify FCFC expenses
		\$ 32,080		To reclassify placement services expense
		\$ (8,000)	\$ 42,585	To reclassify physical therapy expenses
3. Service Contracts (K) Co. Board Operated ICF/MR	\$ 287,662	\$ 21,964		To reclassify temporary staff expenses
		\$ 1,558		To reclassify maintenance repair expenses
		\$ 3,641	\$ 314,825	To reclassify maintenance repair expenses
3. Service Contracts (M) Family Support Services	\$ 42,696	\$ 16,158	\$ 58,854	To reclassify family support camp expenses
<b>Worksheet 6</b>				
1. Salaries (I) Medicaid Admin	\$ 741,854	\$ 89,877	\$ 831,731	To match MAC report
1. Salaries (O) Non-Federal Reimbursable	\$ 120,913	\$ 14,537	\$ 135,450	To match MAC report
<b>Worksheet 7-A</b>				
3. Service Contracts (K) Co. Board Operated ICF/MR	\$ 16,856	\$ 4,160	\$ 21,016	To reclassify physician service expenses
<b>Worksheet 7-B</b>				
1. Salaries (K) Co. Board Operated ICF/MR	\$ 621,392	\$ (385)	\$ 621,007	To reclassify Nursing Coordinator salary
2. Employee Benefits (K) Co. Board Operated ICF/MR	\$ 259,350	\$ (220)	\$ 259,130	To reclassify Nursing Coordinator benefits
<b>Worksheet 7-F</b>				
3. Service Contracts (A) Early Intervention	\$ 427	\$ 8,000	\$ 8,427	To reclassify physical therapy expenses
<b>Worksheet 9</b>				
1. Salaries (N) Service & Support Admin. Costs	\$ 1,138,871	\$ 76,160		To reclassify MAC salary
		\$ (70,217)	\$ 1,144,814	To reclassify RSC salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 796,315	\$ (46,126)	\$ 750,189	To reclassify RSC benefits
<b>Worksheet 10</b>				
1. Salaries (E) Facility Based Services	\$ 1,186,156	\$ (5,087)	\$ 1,181,069	To reclassify Job Coach salary
1. Salaries (G) Community Employment	\$ 9,056	\$ 5,087		To reclassify Job Coach salary
		\$ 70,217	\$ 84,360	To reclassify RSC salary
2. Employee Benefits (E) Facility Based Services	\$ 920,711	\$ (4,108)	\$ 916,603	To reclassify Job Coach benefits
2. Employee Benefits (G) Community Employment	\$ 14,451	\$ 4,108		To reclassify Job Coach benefits
		\$ 46,126	\$ 64,685	To reclassify RSC benefits
3. Service Contracts (E) Facility Based Services	\$ 34,997	\$ 153,773		To reclassify adult day service expenses
		\$ 9,296	\$ 198,066	To reclassify adult day service expense
<b>a1 Adult</b>				
10. Community Employment (B) Less Revenue	\$ -	\$ 70,217		To record RSC expenses
		\$ 46,126	\$ 116,343	To record RSC expenses





# Dave Yost • Auditor of State

**CLARK COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

**CLARK 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  
NOVEMBER 10, 2016**