



Dave Yost • Auditor of State





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## 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, which were agreed to by the Ohio Department of Developmental Disabilities (DODD), on the Income and Expenditure Report of the Holmes County Board of Developmental Disabilities (County Board) for the years ended December 31, 2013 and 2014 (Cost Reports). The County Board's management is responsible for preparing these reports. 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 to identify potential square footage errors.

We found no differences.

We also compared the 2013 and 2014 square footage to the final 2012 totals and found variances above 10 percent. The County Board stated that the final 2012 square footage reflects the correct square footage usage by program in 2013 and 2014.

We reported the 2012 square footage in Appendix A (2013) and Appendix B (2014).

2. DODD asked that we compare the square footage for each room on the floor plan of one building 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 DODD's Guide to Preparing Income and Expenditure Reports for 2013 and 2014 (Cost Report Guides) to identify any variances greater than 10 percent.

We did not perform this procedure – see procedure 1 above.

3. DODD asked that we compare 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* to identify variances greater than 10 percent.

We did not perform this procedure – see procedure 1 above.

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.

### 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 unallocated program or general expenses-all program costs.

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

2. We compared the County Board's Production Attendance and Habilitation Attendance reports for the number of individuals served and days of attendance 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 reports on attendance statistics for accuracy.

We reported variances in Appendix A (2013) and 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 Production Attendance and Habilitation Attendance reports and *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 for each individual.

We also selected five additional individuals in 2013 and six additional individuals in 2014 and performed the same acuity level comparison. For differences in attendance days noted, we compared the Medicaid Billing System (MBS) data to the County Board's monthly attendance documentation to ensure the County Board was reimbursed at the correct amount.

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

4. DODD asked that we select 30 Supported Employment-Community Employment units from the County Board's reports and determine 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 did not perform this procedure as the County Board did not provide Community Employment services.

### Statistics – Transportation

1. We compared the number of one-way trips from the County Board's One Way Trip Worksheet reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Services* to identify any variances greater than two percent of reported total children or adult program trips. We also footed the County Board's transportation reports for accuracy.

We found no variances.

2. We traced the number of trips for three bus routes for one month in both 2013 and 2014 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services* to identify any variances greater than 10 percent of the total trips tested each year.

We found no variances exceeding 10 percent in 2013. We found no variances in 2014.

**Statistics – Transportation (Continued)**

3. We compared the cost of bus tokens/cabs from the County Board's State Expenses Detailed Reports to the amount reported in *Schedule B-3, Quarterly Summary of Transportation Services* to identify any variances greater than two percent of total costs on each row. We also determined if the costs were correctly reported on *Worksheet 8, Transportation Services*.

We found no variances on *Schedule B-3*; however, we found differences impacting *Worksheet 8* as reported in Appendix A (2013). We reported variances on *Schedule B-3* in Appendix B (2014).

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

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

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

2. We selected 60 Other SSA Allowable units for both 2013 and 2014 from the Receivable Billing Reimbursable Summary by Consumer, Service and Date reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5160-48-01(D) and included the elements required by Ohio Admin. Code § 5160-48-01(F) to identify any variances greater than 10 percent of total units tested in each year.

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

3. We selected 30 SSA Unallowable units for both 2013 and 2014 from the Receivable Billing Reimbursable Summary by Consumer, Service and Date reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5160-48-01(D) and included the elements required by Ohio Admin. Code § 5160-48-01(F) to identify any variances greater than 10 percent of total units tested in each year.

The variance was greater than 25 percent in 2013 and we selected an additional 30 units. The combined errors exceeded 25 percent and we projected and removed 1,026 general time units as reported in Appendix A (2013). The variance was greater than 25 percent in 2014; however, the errors were not systemic and we reported variances for errors found in Appendix B (2014).

4. We determined that the County Board maintained case note documentation in 2014 for non-individual specific activities (general time units) as described in *Worksheet 9, Service and Support Administration Costs of the Cost Report Guides* and these units accounted for over 10 percent of total SSA units on the final *Schedule B-4* plus any general time units recorded.

We selected 60 general time units for 2014 from the Receivable Billing Reimbursable Summary by Consumer, Service and Date reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5160-48-01(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 did not perform this procedure in 2013; while the County Board documented general time units (see procedure 3 above), it did not compile and track these units. We found no variances in 2014.

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

1. We compared the receipt totals from the county auditor's 2013 and 2014 Receipt Reports for the General (BB1), Capital (BB5), Family Resources (S02), Title XX (S03), Food (S05), Gifts and Donations (S06), Title VI-B (S12), Dental Account (S18), Library Grant (S20), CAFS/TCM (S25) and John T. Graven Memorial (U10) 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. We compared revenue entries on *Schedule C, Income Report* to the final Mid East Ohio Regional Council (COG) County Board Summary Workbooks for 2013 and 2014.

We found no differences.

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 to identify 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 and reimbursements in the amount of \$8,101 in 2013 and or \$18,559 in 2014;
- IDEA Part B revenues in the amount of \$50,426 in 2013 and \$50,259 in 2014;
- Title XX revenues in the amount of \$17,806 in 2013; and
- School Lunch Program revenues in the amount of \$7,193 in 2013 and \$7,619 in 2014.

## Paid Claims Testing

1. We selected 100 paid claims among all service codes from 2013 and 2014 from the 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.

We found instances of non-compliance in 2013 in Non-Medical Transportation - Per Mile (ATW) and Targeted Case Management (TCM) and calculated a recoverable finding as described in the table below and made corresponding unit adjustments on *Schedule B-4* as reported in Appendix A (2013). We found no instances of non-compliance in 2014.

2. For selected contracted transportation services, we compared 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 we obtain documentation and identify all overpayments related to reimbursements exceeding the usual and customary rate. Additionally, if the vehicle did not meet the requirement of commercial transportation, DODD asked us to determine if the provision of services met provider and staff qualification requirements as applicable under Ohio Admin. Code §5123:2-9-18.

**Paid Claims Testing (Continued)**

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 we obtain documentation and identify all overpayments related to reimbursements exceeding the contract rate.

From the paid claims sample, we found contracted transportation services rendered by Thompson's Taxi, Inc. that were billed as commercial transportation (ATT) or per-mile transportation (ATW). We determined that the vehicles met the definition of commercial transportation and the County Board stated that transportation services billed to ATW procedure code were in error. As a result, services billed for per-mile transportation should have been billed as commercial transportation; however, this did not result in a recoverable finding. We determined the reimbursed rate did not exceed the contract rate. We found no other instances of contracted services in our sample.

We also reported recoverable findings below for total reimbursed TCM units that exceeded total units reported in 2014 as noted in procedure 3 below.

**Recoverable Finding – 2013**

Service Code	Units	Review Results	Finding
ATW	2	Incorrect procedure code billed resulting in overpayment	\$1.60
TCM	48	Units billed in excess of service delivery	\$472.42
		<b>Total</b>	<b>\$474.02<sup>1</sup></b>

**Recoverable Finding – 2014**

Service Code	Units	Review Results	Finding
TCM	11	Total units reimbursed exceeded total reported units	<b>\$106.66<sup>1</sup></b>

<sup>1</sup>Recoverable findings are subject to interest collection pursuant to Ohio Rev. Code § 5164.60

3. We compared the number of reimbursed TCM units and Community Employment units from the MBS Summary by Service Code reports to the final TCM units on *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration* and to the final Community Employment units on *Schedule B-1, Section B, Attendance Statistics* to determine whether Medicaid reimbursed units exceeded final units.

We found no instance where the Medicaid reimbursed units were greater than final TCM units in 2013. We found Medicaid reimbursed units exceeded final units in 2014 and we reported a recoverable finding in procedure 2 above. The County Board was not reimbursed for Community Employment services.

4. We compared the amounts reported on *Schedule A, Summary of Service Costs – By Program*, Line (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 Budget Reports for the General (BB1), Capital (BB5), Family Resources (S02), Title XX (S03), Food (S05), Gifts and Donations (S06), Title VI-B (S12), Dental Account (S18), Library Grant (S20), CAFS/TCM (S25) and John T. Graven Memorial (U10) 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 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 \$250.

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

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

4. We scanned the County Board's 2013 and 2014 State Expenses Detailed Reports and selected 20 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, to identify 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 \$250.

We reported misclassified costs in Appendix A (2013) and 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 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 Assets schedules.

We reported differences for 2013 purchases to record their first year's depreciation in Appendix B (2014). We reported differences for purchases that were not properly capitalized in Appendix B (2014).

6. We determined that the County Board had supporting documentation for February 2013 and November 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 Assets schedules to the amounts reported on *Worksheet 1, Capital Costs* to identify any variances greater than \$250.

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

2. We compared the County Board's final 2012 Fixed Assets listing and prior year depreciation adjustments to the County Board's 2013 and 2014 Fixed Assets schedules 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 \$250.

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

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 two assets tested, based on cost, acquisition date and useful life to determine compliance with the Cost Report Guides and AHA Asset Guide to identify any variances.

We found no differences.

4. We haphazardly selected the lesser of 10 percent or 10 disposed assets from 2013 and 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 two disposed items 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 reported differences in Appendix A (2013) and Appendix B (2014).

### **Payroll Testing**

1. We compared total salaries and benefits from worksheets 2 through 10 to yearly totals of payroll disbursements on the county auditor's Budget Reports for the General (BB1), Food (S05), Title VI-B (S12), Dental Account (S18) and CAFS/TCM (S25) funds to identify variances greater than two percent.

The variance was less than two percent.

2. We compared the salaries and benefit costs on the County Board's State Expenses Detailed Reports to the amounts reported on worksheets 2 through 10 to identify variances that resulted in differences to another program or worksheet exceeding \$250.

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

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

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 26 selected, we compared the County Board's organizational chart, Employee Job Description and State Expenses Detailed 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 identified any misclassification errors and, if the misclassification errors are greater than 10 percent, we would perform procedure 4.

We found no differences.

4. DODD asked that we scan the County Board's Employee Job Descriptions 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 there were no errors in procedure 3.

### **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 Totals by Job Description by Date Span reports and determined if the MAC salary and benefits were greater.

We found 2013 County Board salary and benefits reported exceeded MAC salaries and benefits. We found 2014 MAC salary and benefits exceeded the County Board's salaries and benefits by less than one percent.

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

We found no differences.

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 all five observed moments in 2013 and 10 observed moments in 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.

We found no differences.

This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the County Board's Cost Reports. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported.

Holmes County Board of Developmental Disabilities  
Independent Accountants' Report on  
Applying Agreed-Upon Procedures

This report is intended solely for the information and use of the County Board and DODD, and is not intended to be, and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

**Dave Yost**  
Auditor of State

March 16, 2017

**Appendix A**  
**Holmes County Board of Developmental Disabilities**  
**2013 Income and Expenditure Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Schedule A</b>				
21. Adaptive And Assistive Equipment (L) Community Residential	\$ 17	\$ 1	\$ 18	To match final COG workbook
23. Homemaker/Personal Care (L) Community Residential	\$ 902	\$ 74	\$ 976	To match final COG workbook
<b>Schedule B-1, Section A</b>				
1. Building Services (B) Adult	3,928	736	4,664	To match final 2012 square footage
1. Building Services (C) Child	905	(54)	851	To match final 2012 square footage
2. Dietary Services (B) Adult	1,027	(26)	1,001	To match final 2012 square footage
2. Dietary Services (C) Child	668	110	778	To match final 2012 square footage
12 Pre-School (C) Child	4,458	(4,458)	-	To match final 2012 square footage
14. Facility Based Services (B) Adult	31,186	(494)	30,692	To match final 2012 square footage
17. Medicaid Administration (A) MAC	27	3	30	To match final 2012 square footage
23. Administration (D) General	3,549	(133)	3,416	To match final 2012 square footage
25. Non-Reimbursable (C) Child	-	4,558	4,558	To match final 2012 square footage
25. Non-Reimbursable (D) General	-	1,247	1,247	To match final 2012 square footage
<b>Schedule B-1, Section B</b>				
8. B (A) Facility Based Services	8	6	14	To match attendance report
11. A-1 (A) Facility Based Services	9,566	(1)	9,565	To correct day of attendance
<b>Schedule B-4</b>				
1. TCM Units (D) 4th Quarter	2,594	(48)	2,546	To remove units due to paid claim error
2. Other SSA Allowable Units (C) 3rd Quarter	1,183	376	1,559	To match SSA report
2. Other SSA Allowable Units (D) 4th Quarter	856	(2)	854	To reclassify unallowable units
		(6)	848	To remove general time units or calculation errors
5. SSA Unallowable Units (C) 3rd Quarter	966	(154)	812	To remove projected general time units
5. SSA Unallowable Units (D) 4th Quarter	875	(875)		To remove projected general time units
		2	2	To reclassify unallowable units
<b>Worksheet 1</b>				
2. Land Improvements (X) Gen Expense All Prgm.	\$ 1,940	\$ 1,946	\$ 3,886	To match depreciation schedule
3. Buildings/Improve (A) Early Intervention	\$ 15,796	\$ 2,113	\$ 17,909	To match 2012 depreciation schedule
3. Buildings/Improve (B) Pre-School	\$ 15,796	\$ 2,113	\$ 17,909	To match 2012 depreciation schedule
3. Buildings/Improve (U) Transportation	\$ -	\$ 6,736	\$ 6,736	To match 2012 depreciation schedule
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 102,951	\$ (73,780)		To match depreciation schedule
		\$ (6,736)		To match 2012 depreciation schedule
		\$ 1,398	\$ 23,833	To match 2012 depreciation schedule
4. Fixtures (C) School Age	\$ -	\$ 900	\$ 900	To match 2012 depreciation schedule
5. Movable Equipment (U) Transportation	\$ 65,189	\$ (43,255)		To match 2012 depreciation schedule
		\$ 2,906	\$ 24,840	To record loss on sale of bus
5. Movable Equipment (X) Gen Expense All Prgm.	\$ 6,045	\$ (4,496)		To match depreciation schedule
		\$ 738		To match 2012 depreciation schedule
		\$ (1,041)	\$ 1,246	To match 2012 depreciation schedule
8. COG Expenses (E) Facility Based Services	\$ 4	\$ 3	\$ 7	To match final COG workbook
8. COG Expenses (L) Community Residential	\$ 35	\$ 18	\$ 53	To match final COG workbook
8. COG Expenses (N) Service & Support Admin	\$ 71	\$ 30	\$ 101	To match final COG workbook
8. COG Expenses (O) Non-Federal Reimbursable	\$ 22	\$ 11	\$ 33	To match final COG workbook
<b>Worksheet 2</b>				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 117,755	\$ 15,441	\$ 133,196	To match benefit allocation
3. Service Contracts (X) Gen Expense All Prgm.	\$ 197,984	\$ (280)		To match expenditure report
		\$ (103,016)	\$ 94,688	To reclassify fees paid to COG
4. Other Expenses (X) Gen Expense All Prgm.	\$ 29,899	\$ (4,610)	\$ 25,289	To reclassify admin fees
5. COG Expense (E) Facility Based Services	\$ 85	\$ 14	\$ 99	To match final COG workbook
5. COG Expenses (L) Community Residential	\$ 670	\$ 54	\$ 724	To match final COG workbook
5. COG Expense (N) Service & Support Admin	\$ 1,388	\$ (19)	\$ 1,369	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ 10,215	\$ 819	\$ 11,034	To match final COG workbook
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ -	\$ 4,610	\$ 4,610	To reclassify admin fees

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Worksheet 2A</b>				
2. Employee Benefits (E) Facility Based Services	\$ 8,736	\$ 8,289	\$ 17,025	To match benefit allocation
<b>Worksheet 3</b>				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 47,383	\$ 6,439	\$ 53,822	To match benefit allocation
3. Service Contracts (X) Gen Expense All Prgm.	\$ 170,005	\$ 250	\$ 170,255	To match expenditure report
5. COG Expenses (L) Community Residential	\$ 31	\$ 1	\$ 32	To match final COG workbook
5. COG Expenses (N) Service & Support Admin	\$ 63	\$ (2)	\$ 61	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 19	\$ 1	\$ 20	To match final COG workbook
<b>Worksheet 4</b>				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 30,585	\$ (2,458)	\$ 28,127	To match benefit allocation
<b>Worksheet 5</b>				
2. Employee Benefits (A) Early Intervention	\$ 36,617	\$ 10,875	\$ 47,492	To match benefit allocation
2. Employee Benefits (B) Pre-School	\$ 1,172	\$ 2,590	\$ 3,762	To match benefit allocation
2. Employee Benefits (C) School Age	\$ 273,474	\$ (22,098)	\$ 251,376	To match benefit allocation
2. Employee Benefits (M) Family Support Services	\$ 16,412	\$ 1,245	\$ 17,657	To match benefit allocation
4. Other Expenses (D) Unasgn Children Program	\$ 1,287	\$ (1,231)	\$ 56	To reclassify unallowable promotional expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 1,231	\$ 1,231	To reclassify unallowable promotional expenses
5. COG Expenses (L) Community Residential	\$ 7,445	\$ 3	\$ 7,448	To match final COG workbook
<b>Worksheet 7-B</b>				
2. Employee Benefits (B) Pre-School	\$ 7,975	\$ 112	\$ 8,087	To match benefit allocation
2. Employee Benefits (C) School Age	\$ 7,975	\$ 112	\$ 8,087	To match benefit allocation
2. Employee Benefits (E) Facility Based Services	\$ 18,474	\$ 5,801	\$ 24,275	To match benefit allocation
<b>Worksheet 7-E</b>				
2. Employee Benefits (A) Early Intervention	\$ 5,093	\$ 397	\$ 5,490	To match benefit allocation
2. Employee Benefits (B) Pre-School	\$ 7,881	\$ 6,559	\$ 14,440	To match benefit allocation
2. Employee Benefits (C) School Age	\$ 9,734	\$ 8,203	\$ 17,937	To match benefit allocation
<b>Worksheet 7-F</b>				
2. Employee Benefits (A) Early Intervention	\$ 11,475	\$ 842	\$ 12,317	To match benefit allocation
2. Employee Benefits (B) Pre-School	\$ 10,955	\$ 3,196	\$ 14,151	To match benefit allocation
2. Employee Benefits (C) School Age	\$ 13,676	\$ 5,708	\$ 19,384	To match benefit allocation
<b>Worksheet 8</b>				
2. Employee Benefits (C) School Age	\$ 623	\$ 1,378	\$ 2,001	To match benefit allocation
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 208,665	\$ (26,444)	\$ 182,221	To match benefit allocation
3. Service Contracts (E) Facility Based Services	\$ 2,675	\$ 416	\$ 3,091	To reclassify facility based transportation expenses
3. Service Contracts (X) Gen Expense All Prgm.	\$ 5,381	\$ (264)	\$ 4,701	To match expenditure report
		\$ (416)		To reclassify facility based transportation expenses
5. COG Costs (E) Facility Based Services	\$ 353	\$ 29	\$ 382	To match final COG workbook
<b>Worksheet 9</b>				
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 112,637	\$ 2,260	\$ 114,897	To match benefit allocation
3. Service Contracts (N) Service & Support Admin. Costs	\$ 8,192	\$ (5,741)	\$ 2,451	To reclassify fees paid to COG
5. COG Expenses (N) Service & Support Admin. Costs	\$ 15,417	\$ (1,328)	\$ 14,089	To match final COG workbook

Appendix A (Page 3)  
 Holmes County Board of Developmental Disabilities  
 2013 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Worksheet 10</b>				
2. Employee Benefits (E) Facility Based Services	\$ 311,877	\$ 33,747	\$ 345,624	To match benefit allocation
4. Other Expenses (E) Facility Based Services	\$ 9,629	\$ 660		To match expenditure report
		\$ (5,186)	\$ 5,103	To reclassify match payment
5. COG Expenses (E) Facility Based Services	\$ 586	\$ 49	\$ 635	To match final COG workbook
<b>Reconciliation to County Auditor Worksheet Expense:</b>				
Plus: Purchases Greater Than \$5,000	\$ 161,856	\$ 73,530	\$ 235,386	To match expenditure report
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 5,741		To reclassify fees paid to COG
Plus: Match Paid To DODD For IO & LVI Waivers	\$ 177,244	\$ 5,186	\$ 182,430	To reclassify match payment
Plus: Dental; Library; Transfers	\$ 1,524,277	\$ (141)		To match benefit allocation
		\$ (34,208)		To match benefit allocation
		\$ (808)		To match benefit allocation
		\$ 576	\$ 1,489,696	To match benefit allocation
Less: Capital Costs	\$ (169,307)	\$ (1,398)		To reconcile depreciation adjustment
		\$ 4,496		To reconcile depreciation adjustment
		\$ (1,946)		To reconcile depreciation adjustment
		\$ (738)		To reconcile depreciation adjustment
		\$ (2,113)		To reconcile depreciation adjustment
		\$ (2,113)		To reconcile depreciation adjustment
		\$ (900)		To reconcile depreciation adjustment
		\$ 1,041		To reconcile depreciation adjustment
		\$ 43,255		To reconcile depreciation adjustment
		\$ (2,906)	\$ (132,629)	To reconcile depreciation adjustment
Less: COG Expenses (Worksheet A)	\$ (2,051)	\$ (75)	\$ (2,126)	To reconcile Schedule A COG expenses
Less: Health Insurance Coverage for Dental Program	\$ 32,734	\$ (32,734)	\$ -	To match benefit allocation

**Appendix B**  
**Holmes 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 A</b>				
1. Building Services (B) Adult	3,928	736	4,664	To match final 2012 square footage
1. Building Services (C) Child	905	(54)	851	To match final 2012 square footage
2. Dietary Services (B) Adult	954	47	1,001	To match final 2012 square footage
2. Dietary Services (C) Child	741	37	778	To match final 2012 square footage
12 Pre-School (C) Child	4,458	(4,458)	-	To match final 2012 square footage
14. Facility Based Services (B) Adult	31,186	(494)	30,692	To match final 2012 square footage
17. Medicaid Administration (A) MAC	27	3	30	To match final 2012 square footage
23. Administration (D) General	3,549	(133)	3,416	To match final 2012 square footage
25. Non-Reimbursable (C) Child	100	4,458	4,558	To match final 2012 square footage
<b>Schedule B-1, Section B</b>				
7. A-1 (C) Facility Based Services (Non-Title XX Only)	60	(4)	56	To match attendance report
13. C (C) Facility Based Services (Non-Title XX Only)	4,169	(7)	4,162	To correct days of attendance
<b>Schedule B-3</b>				
3. School Age (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ 4,312	\$ 4,506	\$ 8,818	To match expenditure report
<b>Schedule B-4</b>				
2. Other SSA Allowable Units (D) 4th Quarter	702	6		To reclassify other allowable units
		(8)	700	To reclassify unallowable units
5. SSA Unallowable Units (D) 4th Quarter	327	(6)		To reclassify other allowable units
		(6)		To remove general time units
		8	323	To reclassify unallowable units
<b>Worksheet 1</b>				
3. Buildings/Improve (A) Early Intervention	\$ 15,964	\$ 2,113	\$ 18,077	To match 2012 depreciation schedule
3. Buildings/Improve (B) Pre-School	\$ 15,964	\$ 2,113	\$ 18,077	To match 2012 depreciation schedule
3. Buildings/Improve (E) Facility Based Services	\$ 876	\$ (876)	\$ -	To match depreciation schedule
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 37,566	\$ (6,045)		To match depreciation schedule
		\$ 1,398		To match 2012 depreciation schedule
		\$ 4,487		To record depreciation on 2013 acquisition
		\$ 1,421	\$ 38,827	To record depreciation on 2013 acquisition
4. Fixtures (C) School Age	\$ -	\$ 900	\$ 900	To match 2012 depreciation schedule
5. Movable Equipment (U) Transportation	\$ 71,570	\$ (11,240)		To match depreciation schedule
		\$ (21,420)		To match 2012 depreciation schedule
		\$ (1,714)	\$ 37,196	To record gain on sale of truck
5. Movable Equipment (X) Gen Expense All Prgm.	\$ 1,550	\$ 738		To match 2012 depreciation schedule
		\$ (1,041)	\$ 1,247	To match 2012 depreciation schedule
8. COG Expenses (E) Facility Based Services	\$ 9	\$ 1	\$ 10	To match final COG workbook
8. COG Expenses (N) Service & Support Admin	\$ 92	\$ (1)	\$ 91	To match final COG workbook
8. COG Expenses (O) Non-Federal Reimbursable	\$ 40	\$ 1	\$ 41	To match final COG workbook
<b>Worksheet 2</b>				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 89,076	\$ 38,873	\$ 127,949	To match benefit allocation
3. Service Contracts (X) Gen Expense All Prgm.	\$ 159,148	\$ (69,676)	\$ 89,472	To reclassify fees paid to COG
4. Other Expenses (O) Non-Federal Reimbursable	\$ 44,278	\$ 279		To match expenditure report
		\$ 331	\$ 44,888	To reclassify unallowable donation expense
4. Other Expenses (X) Gen Expense All Prgm.	\$ 28,186	\$ (331)	\$ 27,855	To reclassify unallowable donation expense
5. COG Expense (E) Facility Based Services	\$ 134	\$ (29)	\$ 105	To match final COG workbook
5. COG Expenses (L) Community Residential	\$ 764	\$ (163)	\$ 601	To match final COG workbook
5. COG Expense (N) Service & Support Admin	\$ 1,311	\$ (307)	\$ 1,004	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ 4,623	\$ (1,999)	\$ 2,624	To match final COG workbook
<b>Worksheet 2A</b>				
2. Employee Benefits (E) Facility Based Services	\$ 11,752	\$ 4,998	\$ 16,750	To match benefit allocation

**Appendix B (Page 2)**  
**Holmes 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 3</b>				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 44,826	\$ 3,318	\$ 48,144	To match benefit allocation
3. Service Contracts (E) Facility Based Services	\$ -	\$ 700	\$ 700	To match expenditure report
4. Other Expenses (X) Gen Expense All Prgm.	\$ 134,761	\$ (282)	\$ 134,479	To match expenditure report
		\$ (57,383)	\$ 77,096	To reclassify capital asset acquisitions
5. COG Expenses (L) Community Residential	\$ 35	\$ 1	\$ 36	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 26	\$ 1	\$ 27	To match final COG workbook
<b>Worksheet 4</b>				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 24,850	\$ 1,223	\$ 26,073	To match benefit allocation
<b>Worksheet 5</b>				
2. Employee Benefits (A) Early Intervention	\$ 34,627	\$ 11,372	\$ 45,999	To match benefit allocation
2. Employee Benefits (B) Pre-School	\$ 4,315	\$ (825)	\$ 3,490	To match benefit allocation
2. Employee Benefits (C) School Age	\$ 295,370	\$ (44,947)	\$ 250,423	To match benefit allocation
2. Employee Benefits (M) Family Support Services	\$ 8,348	\$ 9,991	\$ 18,339	To match benefit allocation
3. Service Contracts (L) Community Residential	\$ 7,100	\$ (7,100)	\$ -	To match expenditure report
5. COG Expenses (L) Community Residential	\$ 48	\$ 7,100	\$ 7,148	To match final COG workbook
<b>Worksheet 7-B</b>				
2. Employee Benefits (D) Unasgn Children Program	\$ 21,687	\$ (5,105)	\$ 16,582	To match benefit allocation
2. Employee Benefits (E) Facility Based Services	\$ 22,379	\$ (3,676)	\$ 18,703	To match benefit allocation
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 595	\$ 1,229	\$ 1,824	To match benefit allocation
<b>Worksheet 7-E</b>				
2. Employee Benefits (A) Early Intervention	\$ 3,457	\$ 2,162	\$ 5,619	To match benefit allocation
2. Employee Benefits (B) Pre-School	\$ 1,634	\$ 1,175	\$ 2,809	To match benefit allocation
2. Employee Benefits (C) School Age	\$ 8,745	\$ 8,366	\$ 17,111	To match benefit allocation
<b>Worksheet 7-F</b>				
2. Employee Benefits (A) Early Intervention	\$ 9,788	\$ 4,790	\$ 14,578	To match benefit allocation
2. Employee Benefits (B) Pre-School	\$ 9,172	\$ 2,405	\$ 11,577	To match benefit allocation
2. Employee Benefits (C) School Age	\$ 11,302	\$ 5,420	\$ 16,722	To match benefit allocation
<b>Worksheet 8</b>				
2. Employee Benefits (C) School Age	\$ 234	\$ 481	\$ 715	To match benefit allocation
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 178,133	\$ (13,559)	\$ 164,574	To match benefit allocation
5. COG Costs (E) Facility Based Services	\$ -	\$ 466	\$ 466	To match final COG workbook
<b>Worksheet 9</b>				
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 112,509	\$ 14,476	\$ 126,985	To match benefit allocation
3. Service Contracts (N) Service & Support Admin. Costs	\$ 24,840	\$ (19,509)	\$ 5,331	To reclassify fees paid to COG
5. COG Expenses (N) Service & Support Admin. Costs	\$ -	\$ 11,929	\$ 11,929	To match final COG workbook
<b>Worksheet 10</b>				
2. Employee Benefits (E) Facility Based Services	\$ 337,857	\$ (24,172)	\$ 313,685	To match benefit allocation
3. Service Contracts (E) Facility Based Services	\$ -	\$ 30,000	\$ 30,000	To reclassify facility based expenses
3. Service Contracts (G) Community Employment	\$ 30,000	\$ (30,000)	\$ -	To reclassify facility based expenses
4. Other Expenses (E) Facility Based Services	\$ 8,662	\$ (621)	\$ 8,041	To reclassify unallowable donation expense
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 621	\$ 621	To reclassify unallowable donation expense



Appendix B (Page 3)  
 Holmes County Board of Developmental Disabilities  
 2014 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Reconciliation to County Auditor Worksheet</b>				
<b>Expense:</b>				
Plus: Purchases Greater Than \$5,000	\$ 163,365	\$ 57,383	\$ 220,748	To reclassify capital asset acquisitions
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 69,676		To reclassify fees paid to COG
		\$ 19,509	\$ 89,185	To reclassify fees paid to COG
Plus: Dental; Library; Transfers	\$ 1,459,620	\$ 1,239		To match expenditure report
		\$ (4,697)		To match benefit allocation
		\$ 7,124	\$ 1,463,286	To match benefit allocation

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# Dave Yost • Auditor of State

**HOLMES COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

**HOLMES COUNTY**

**CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
MAY 4, 2017**