



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 Hardin County Board of Developmental Disabilities (County Board) for the years ended December 31, 2015 and 2016 (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 reported square footage and found no differences.
2. We compared the 2015 and 2016 square footage to the most recently reviewed totals and found program areas that changed by more than 10 percent. The County Board stated that the most recently reviewed square footage from 2014 reflects the correct usage by program in 2015 and 2016. We reported variances in Appendix A (2015) and Appendix B (2016) to carry forward the final reviewed 2014 square footage.
3. We did not test floor plans as we carried forward the 2014 square footage.
4. We did not test the square footage summaries as we carried forward the 2014 square footage.
5. We reviewed reclassifications identified in the payroll testing procedures and confirmed they did not result in additional square footage variances.

### **Statistics – Attendance**

1. We reviewed the Cost Reports and found no individuals served or units of service were omitted resulting in unallocated program or general expenses-all program costs.
2. We compared the individuals served, days of attendance and 15 minute units on the County Board's Day Services Attendance Summary by Consumer, Location, Acuity and Month and Services Provided Detail reports to the Cost Reports and the Cost Report Guides. We reported variances for omitted Community Employment statistics in Appendix A (2015) and Appendix B (2016). We also footed the County Board's attendance reports for accuracy and found no computational errors.
3. We traced total attendance days for five Adult Day Service individuals for two months in 2015 and 2016 from the County Board's monthly attendance documentation and the Day Services Attendance Summary by Consumer, Location, Acuity and Month reports to the Cost Reports. We reported variances in Appendix A (2015) and Appendix B (2016). We compared the differences to the Medicaid Billing System (MBS) and found no overpayment.

**Statistics – Attendance (Continued)**

We also compared the acuity level on the Day Services Attendance Summary by Consumer, Location, Acuity and Month reports to the DODD's Acuity Assessment Instrument Ratio Listing for each individual and ensured at least two individuals from each acuity level were selected. We found no variances in 2015. We reported variances for 2016 in Appendix B. We compared the differences to the MBS data and found no overpayment. The County Board could not locate an Acuity Assessment Instrument (AAI) for three individuals in 2015, one individual for all of 2016 and one individual for the first six months of 2016.

4. We selected 15 Community Employment units for both 2015 and 2016 from the Services Provided Detail reports and compared the calculation of units to the Cost Report Guides and the service documentation to the requirements of Ohio Admin. Code § 5123:2-9-15. We found no variances greater than 10 percent.

**Statistics – Transportation**

1. We compared the number of one-way trips from the Billing History reports to the Cost Reports. We found variances greater than two percent of total children or adult program trips as reported in Appendix A (2015) and Appendix B (2016). We also footed the County Board's transportation reports for accuracy and found no computational errors.
2. We traced the number of trips for nine adults and one child for one month in 2015 and 2016 from the County Board's daily reporting documentation to the County Board's Billing History reports and the Cost Reports. We found no variances greater than 10 percent of the total trips tested.
3. We compared the cost of bus tokens/cabs from the County Board's State Expenses Without Payroll or Benefits (Detailed) Reports to the Cost Reports. We found unreported transportation costs in both 2015 and 2016. We also found corresponding costs on the transportation worksheet/form were incorrectly reported in 2015. We reported variances in Appendix A (2015) and Appendix B (2016).

**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 Billing History reports to the Cost Reports. We found variances as reported in Appendix A (2015). We found no variances greater than two percent in 2016. We also footed the SSA reports for accuracy and found no computational errors.
2. We selected 60 Other SSA Allowable units for both 2015 and 2016 from the Billing History reports and compared the case note documentation to the activities listed in Ohio Admin. Code § 5160-48-01(D) and the elements required by Ohio Admin. Code § 5160-48-01(F). We found no variances.
3. We selected 30 SSA Unallowable units for both 2015 and 2016 from the Billing History reports and compared the case note documentation to the activities listed in Ohio Admin. Code § 5160-48-01(D) and the elements required by Ohio Admin. Code § 5160-48-01(F). We found no variances.
4. We confirmed the County Board maintained case note documentation for non-individual specific activities (general time units) as described in the Cost Report Guides and these units accounted for over 10 percent of final SSA units plus any general time units recorded. We selected 60 general time units from the Billing History reports and compared the case note documentation to the activities listed in Ohio Admin. Code § 5160-48-01(D) and the Cost Report Guides. 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 Revenue History reports for the Board of Developmental Disabilities (S50) funds to the county auditor's report total reported on the reconciliation worksheet/form. We found no variances in 2015. We found variances as reported in Appendix B (2016).

We then compared the total County Board receipts reported on the reconciliation worksheet/form to the county auditor's receipt totals and calculated that the Cost Reports reconciled within acceptable limits in 2015. We confirmed the Cost Report did not reconcile within acceptable limits in 2016, after the adjustment identified above, due to the County Board recording December revenues twice. We identified adjustments to remove the duplicated revenues in Appendix B and, with these adjustments, the Cost Report reconciles within acceptable limits.

2. We inspected the County Board's State Account Code Detailed Reports for sources of potential revenue offsets/credits where revenues are maintained separately. The County Board did not offset corresponding expenses for the following revenues via the use of specific expenditure costs centers on the Cost Reports in accordance with 2 CFR 200.405 and 2 CFR 200.406:
  - Miscellaneous refunds in the amount of \$1,340 in 2015 and \$4,586 in 2016;
  - IDEA Early Childhood Special Education revenues in the amount of \$47,245 in 2015; and
  - Help Me Grow revenues in the amount of \$175,753 in 2015 and \$59,889 in 2016.

## Paid Claims Testing

Recoverable findings are subject to interest collection pursuant to Ohio Rev. Code § 5164.60.

1. We selected 50 paid claims among all service codes (excluding TCM) for both 2015 and 2016 from the MBS data. We compared the County Board's service documentation to the requirements of each respective service code per Ohio Admin. Code § 5123:2-9 in effect at the time of service delivery. We found instances of non-compliance in the following service codes: Supported Employment - Community - 15 minute unit (ACO/FCO); Adult Day Support and Vocational Habilitation Combination - 15 minute unit (FXF); Adult Day Support and Vocational Habilitation Combination - Daily unit (AXD/FXD); and Non-Medical Transportation - Per Trip (FTB). We calculated recoverable findings for non-compliance as described in the tables below. We also reported the corresponding unit adjustments in Appendix A (2015) and Appendix B (2016).
2. We selected 50 TCM paid claims per year from the MBS data for 2015 and 2016 and compared the County Board's documentation to the requirements per Ohio Admin. Code § 5160-48-01 in effect at the time of service delivery. We found instances of non-compliance as described in the tables below and reported the corresponding unit adjustments in Appendix A (2015) and Appendix B (2016).
3. We compared the County Board's usual and customary rate with the reimbursed rate for selected contracted transportation services and confirmed that the County Board was reimbursed the lesser of the two as per Ohio Admin. Code § 5123:2-9-06. We also confirmed if the provision of service met provider and staff qualification requirements as applicable under Ohio Admin. Code § 5123:2-9-18:
  - The driver holds a valid driver's license; has a Bureau of Motor Vehicles (BMV) driving record showing less than six points and has passed a controlled substance test, as applicable for per-trip transportation;
  - Proof of liability insurance and verification of policies and procedures on driver requirements, as applicable for per-trip transportation;

**Paid Claims Testing (Continued)**

- Performance of daily vehicle inspection by the driver and annual inspection, as applicable to per-mile and per-trip transportation;
- Provided transportation in a modified vehicle (any size) or non-modified vehicle with a capacity of nine or more passengers; and drivers had physical examinations ensuring that they are qualified to provide non-medical transportation, as applicable to per-trip transportation;
- Provided transportation in a non-modified vehicle with the capacity of eight or less passengers, as applicable to per-mile transportation; and
- The transport vehicle met the definition of a commercial vehicle.

We found transportation services in our sample that were rendered by Petermann Northeast, LLC billed as per trip non-medical transportation (ATB/FTB). We confirmed that the selected services met the requirements for per trip non-medical transportation; however, one out of eight drivers tested did not have a controlled substance test and one driver did not have a BMV driving record. We also found 14 of the 28 dates of service did not have an annual vehicle inspection. As a result, we identified recoverable findings for the non-compliant services as described in the tables below.

The County Board's contract specified a per day amount by route. We determined that the contracted service was not for the complete provision of the service as the County Board was responsible for providing resources, such as fuel. As a result, we were unable to compare a contracted rate to the reimbursed rate. We found no instances of other contracted services in our sample.

**Recoverable Finding – 2015**

Service Code	Units	Non-TCM Review Results	Finding
ACO	43	Lack of supporting documentation	\$278.56
FCO	9	Lack of supporting documentation	\$58.46
FXF	44	Incorrect service code billed resulting in overpayment	\$19.35
<b>TCM Review Results</b>			
TCM	25	Lack of supporting documentation; units billed in excess of service delivery	\$241.76
<b>Transportation Contract Results</b>			
ATB	18	Non-compliance of vehicle qualifications	\$231.84
FTB	10	Non-compliance of vehicle or driver qualifications	\$120.83
<b>Total</b>			<b>\$950.80</b>

**Recoverable Finding – 2016**

Service Code	Units	Non -TCM Review Results	Finding
ACO	8	Lack of supporting documentation	\$51.70
AXD	1	Lack of supporting documentation	\$122.00
FTB	2	Lack of supporting documentation	\$24.07
FXD	1	Lack of supporting documentation	\$25.46

**Paid Claims Testing (Continued)**

**Recoverable Finding – 2016**

<b>Service Code</b>	<b>Units</b>	<b>TCM Review Results</b>	<b>Finding</b>
TCM	65	Lack of supporting documentation	\$627.39
<b>Transportation Contract Results</b>			
ATB	2	Non-compliance of driver qualifications	\$24.13
<b>Total</b>			<b>\$874.75</b>

4. We did not perform the procedure to compare new transportation contracts to the guidance for non-medical transportation services issued by DODD on May 15, 2015 as we found the County Board did not have any commercial transportation contracts and no instances of commercial transportation in the claims selected.
5. We compared the reimbursed TCM and Community Employment units from the MBS data to the final units. We confirmed Medicaid reimbursed units were less than final TCM and Community Employment units.
6. We compared the amounts reported on *Summary of Service Costs - By Program* for categories from Environmental Accessibility Adaptations to Other Waiver Services to the MBS data. We found total net reimbursements did not exceed disbursements by two percent.

**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 worksheet/form to the county auditor's Appropriation History reports for the Developmental Disabilities (S50) fund. We found no variances. We then compared the total County Board disbursements reported on the reconciliation worksheet/form to the county auditor's disbursement totals and calculated that the Cost Reports reconciled within acceptable limits.
2. We compared the County Board's State Expenses Without Payroll or Benefits (Detailed) Reports to all service contract and other expenses entries. We found no variances.
3. We scanned the County Board's State Expenses Without Payroll or Benefits (Detailed) Reports and selected 60 disbursements from service contracts and other expenses. We inspected supporting documentation maintained by the County Board and compared the cost classification to the Cost Report Guides and 2 CFR 200. We found variances greater than two percent of total service contracts and other expenses on any worksheet/form and costs which are non-federal reimbursable and greater than \$500 as reported in Appendix A (2015) and Appendix B (2016).
4. We scanned the County Board's State Expenses Without Payroll or Benefits (Detailed) Reports for contracted transportation, service and support administration and adult services without corresponding statistics that do not comply with 2 CFR 200.405 and the Cost Report Guides. We found no program costs that lacked corresponding statistics.
5. We inspected the County Board's State Expenses Without Payroll or Benefits (Detailed) Reports for items purchased during 2015 and 2016 that met the County Board's capitalization criteria and traced the items to the County Board's Depreciation Schedules. We found no variances.

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

6. We confirmed that the County Board had supporting documentation for January, April, July, and October in 2015 and February, May, August, and November in 2016 showing that it reconciled its income and expenditures on a monthly basis with the county auditor in accordance with Ohio Admin. Code § 5123:2-1-02(L)(1).
7. We confirmed that corresponding costs were reported for each adult program with final attendance statistics and that there was no adult program cost without final attendance statistics.

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

1. We compared the County Board's Depreciation Schedules to the Cost Reports. We found no variances.
2. We compared the County Board's 2014 Depreciation Schedule to its 2015 and 2016 Depreciation Schedules for changes in the depreciation amounts for assets purchased prior to the period 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. We found variances as reported in Appendix A (2015). We found no variances in 2016.
3. Using the County Board's capitalization threshold, we selected the lesser of 10 or 10 percent of the fixed assets which were being depreciated for the first time in 2016. We computed the first year's depreciation for the one asset selected, based on its cost, acquisition date and useful life. We compared reported depreciation to the Cost Report Guides and the estimated useful lives prescribed in the 2013 American Hospital Association Asset Guide. We found variances as reported in Appendix B (2016). We did not perform this procedure for 2015 as the County Board had no fixed assets which were being depreciated for the first time in that year.
4. We selected the lesser of 10 percent or 10 disposed assets from the County Board's list of disposed assets and confirmed the one asset was removed from the Depreciation Schedule. We did not perform this procedure for 2015 as the County Board stated that no assets were disposed.

### **Payroll Testing**

1. We compared total salaries and benefits on the Cost Reports to the payroll disbursements yearly totals on the county auditor's Appropriation History for the Board of Developmental Disabilities (S50) fund. We found no variances greater than two percent.
2. We compared the County Board's Salaries and Benefits reports to the Cost Reports. We found no variances that resulted in reclassifications to another program or worksheet/form exceeding \$500.
3. We selected the lesser of 40 employees or 25 percent of the number of total employees in 2015 and 2016. For the 22 employees selected each year, we compared the County Board's organizational chart, Salaries and Benefits reports and job descriptions to the worksheet/form in which each employee's salary and benefit costs were allocated. We found variances as reported in Appendix A (2015) and Appendix B (2016).
4. We scanned the County Board's Salaries and Benefits reports and compared the classification of employees to entries on the Cost Report worksheets/forms and confirmed if salary and benefit costs were reported in accordance with the Cost Report Guides. We reported variances in Appendix A (2015) and Appendix B (2016). The misclassification errors did not exceed 10 percent so no additional procedure was performed.



**Medicaid Administrative Claiming (MAC)**

1. We compared MAC salaries and benefits on the Individual Costs by Code reports to the County Board's Salaries and Benefits reports and found the County Board's salary and benefit costs exceeded MAC salary and benefit costs.
2. We compared the Individual Costs by Code reports to the Medicaid Administration worksheet/form. We found no variances.
3. We selected all six non-validated RMTS observed moments for the third quarter of 2015 and all seven non-validated moments for the second quarter of 2016 from the RMTS Participant Moments Question and Answer report. We inspected the County Board's documentation and compared the contents and classification to the DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2014. We found the observed moments and documentation met the minimum requirements, but did not include additional supporting documentation as preferred by the RMTS guide.

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



**Dave Yost**  
Auditor of State

October 11, 2018

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**Appendix A**  
**Hardin County Board of Developmental Disabilities**  
**2015 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>				
14. Facility Based Services (B) Adult	12,967	(86)	12,881	To match prior period square footage
16. Supported Emp. - Comm Emp. (B) Adult	-	79	79	To match prior period square footage
17. Medicaid Administration (A) MAC	-	2	2	To match prior period square footage
23. Administration (D) General	637	(2)	635	To match prior period square footage
25. Non-Reimbursable (B) Adult	-	7	7	To match prior period square footage
<b>Schedule B-1, Section B</b>				
1. Total Individuals Served By Program (D) Supported Emp. - Community Employment	-	19	19	To match community employment report
4. 15 Minute Units (D) Supported Emp. - Community Employment	-	903 (52)	851	To match community employment report To remove units due to paid claim errors
10. A (C) Facility Based Services	7,587	(1)	7,586	To correct days of attendance
<b>Schedule B-3</b>				
1. Early Intervention (G) One Way Trips- Fourth Quarter	14	(2)	12	To match transportation report
2. Pre-School (G) One Way Trips- Fourth Quarter	2,029	(194)	1,835	To match transportation report
2. Pre-School (H) Cost Of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 1,656		To record parent reimbursement costs
3. School Age (G) One Way Trips- Fourth Quarter	1,203	(141)	1,062	To match transportation report
5. Facility Based Services (G) One Way Trips- Fourth Quarter	4,066	(28) 337	4,375	To remove trips due to paid claim errors To match transportation report
<b>Schedule B-4</b>				
1. TCM Units (D) 4th Quarter	1,448	(25)	1,423	To remove units due to paid claim errors
5. SSA Unallowable Units (D) 4th Quarter	115	86	201	To match SSA report
<b>Worksheet 1</b>				
5. Movable Equipment (X) Gen Expense All Prgm.	\$ 10,323	\$ (2,159)	\$ 8,164	To remove depreciation on fully depreciated asset
<b>Worksheet 2</b>				
4. Other Expenses (O) Non-Federal Reimbursable	\$ 19,631	\$ 51	\$ 19,682	To reclassify unallowable food expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 49,731	\$ (8,736) \$ (503) \$ (519) \$ (51) \$ 1,225	\$ 41,147	To reclassify building service expenses To reclassify children's program expenses To reclassify transportation expense To reclassify unallowable food expenses To reclassify IT expense
<b>Worksheet 2A</b>				
1. Salaries (E) Facility Based Services	\$ 75,919	\$ (75,919)	\$ -	To reclassify Adult Service Director salary
1. Salaries (N) Service & Support Admin	\$ 59,970	\$ (59,970)	\$ -	To reclassify SSA Director salary
2. Employee Benefits (E) Facility Based Services	\$ 31,768	\$ (31,768)	\$ -	To reclassify Adult Service Director benefits
2. Employee Benefits (N) Service & Support Admin	\$ 25,094	\$ (25,094)	\$ -	To reclassify SSA Director benefits
<b>Worksheet 3</b>				
4. Other Expenses (D) Unasgn Children Program	\$ 37,887	\$ (2,807)	\$ 35,080	To reclassify children's program expenses
4. Other Expenses (E) Facility Based Services	\$ 46,513	\$ (297)	\$ 46,216	To reclassify adult program expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 47,958	\$ (1,225) \$ 8,736	\$ 55,469	To reclassify IT expense To reclassify building service expenses
<b>Worksheet 5</b>				
1. Salaries (B) Pre-School	\$ 196,679	\$ (21,362) \$ (15,266) \$ (12,344) \$ 59,591 \$ (15,266)	\$ 192,032	To reclassify School Age Assistant salary To reclassify School Age Assistant salary To reclassify School Age Assistant salary To reclassify Preschool Instructor salary To reclassify School Age Assistant salary

**Appendix A (Page 2)**  
**Hardin County Board of Developmental Disabilities**  
**2015 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>				
1. Salaries (C) School Age	\$ 251,976	\$ 21,362		To reclassify School Age Assistant salary
		\$ 15,266		To reclassify School Age Assistant salary
		\$ 12,344		To reclassify School Age Assistant salary
		\$ (59,591)		To reclassify Preschool Instructor salary
		\$ 15,266	\$ 256,623	To reclassify School Age Assistant salary
2. Employee Benefits (B) Pre-School	\$ 82,299	\$ (8,939)		To reclassify School Age Assistant benefits
		\$ (6,388)		To reclassify School Age Assistant benefits
		\$ (5,165)		To reclassify School Age Assistant benefits
		\$ 24,935		To reclassify Preschool Instructor benefits
		\$ (6,388)	\$ 80,354	To reclassify School Age Assistant benefits
2. Employee Benefits (C) School Age	\$ 105,437	\$ 8,939		To reclassify School Age Assistant benefits
		\$ 6,388		To reclassify School Age Assistant benefits
		\$ 5,165		To reclassify School Age Assistant benefits
		\$ (24,935)		To reclassify Preschool Instructor benefits
		\$ 6,388	\$ 107,382	To reclassify School Age Assistant benefits
4. Other Expenses (A) Early Intervention	\$ 9,512	\$ 503		To reclassify children's program expenses
		\$ 2,807	\$ 12,822	To reclassify children's program expenses
4. Other Expenses (B) Pre-School	\$ 27,283	\$ (706)	\$ 26,577	To reclassify parent reimbursement transportation expenses
<b>Worksheet 8</b>				
4. Other Expenses (B) Pre-School	\$ 950	\$ 706	\$ 1,656	To reclassify parent reimbursement transportation expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 70,965	\$ 519	\$ 71,484	To reclassify transportation expense
<b>Worksheet 9</b>				
1. Salaries (N) Service & Support Admin. Costs	\$ 61,754	\$ 59,970	\$ 121,724	To reclassify SSA Director salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 57,506	\$ 25,094	\$ 82,600	To reclassify SSA Director benefits
<b>Worksheet 10</b>				
1. Salaries (E) Facility Based Services	\$ 483,699	\$ (16,286)	\$ 467,413	To reclassify Job Development Specialist salary
1. Salaries (G) Community Employment	\$ -	\$ 14,477	\$ 14,477	To reclassify Job Development Specialist salary
1. Salaries (H) Unasgn Adult Program	\$ -	\$ 75,919	\$ 75,919	To reclassify Adult Service Director salary
2. Employee Benefits (E) Facility Based Services	\$ 202,400	\$ (6,815)	\$ 195,585	To reclassify Job Development Specialist benefits
2. Employee Benefits (G) Community Employment	\$ -	\$ 6,058	\$ 6,058	To reclassify Job Development Specialist benefits
2. Employee Benefits (H) Unasgn Adult Program	\$ -	\$ 31,768	\$ 31,768	To reclassify Adult Service Director benefits
4. Other Expenses (E) Facility Based Services	\$ 12,773	\$ (895)		To reclassify community employment expenses
		\$ 297	\$ 12,175	To reclassify adult program expenses
4. Other Expenses (G) Community Employment	\$ -	\$ 895	\$ 895	To reclassify community employment expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 2,567	\$ 2,567	To reclassify unallowable portion of Job Development Specialist payroll

**Appendix B**  
**Hardin County Board of Developmental Disabilities**  
**2016 Income and Expenditure Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Square Footage Allocation</b>				
Facility Based Services, Adult	12,960	(79)	12,881	To match prior period square footage
Supported Emp. - Comm Emp., Adult	0	79	79	To match prior period square footage
<b>Attendance Statistics</b>				
Total Individuals Served By Program, Non-Title XX Only Supported Emp. - Community Employment	0	15	15	To match community employment report
15 Minute Units, Non-Title XX Only Supported Emp. - Community Employment	0	517		To match community employment report
		(8)	509	To remove units due to paid claim error
<b>Total Days of Attendance by Acuity</b>				
A, Facility Based Services (Non-Title XX Only)	5,646	(2)		To remove days of attendance due to paid claim errors
		56	5,700	To reclassify days of attendance
A-1, Facility Based Services (Non-Title XX Only)	159	(56)	103	To reclassify days of attendance
<b>Annual Summary of Transportation Services</b>				
Pre-School, CB One Way Trips	7,085	(2,848)	4,237	To match transportation report
Pre-School, CB Cost Of Bus, Tokens, Cabs	\$ -	\$ 1,195	\$ 1,195	To record parent reimbursement costs
School Age, CB One Way Trips	4,345	(1,747)	2,598	To match transportation report
<b>Non-Title XX-Adult</b>				
Facility Based Services, CB One Way Trips	12,418	(2)	12,416	To remove trips due to paid claim errors
<b>Annual Summary of Units of Service - Service and Support Administration</b>				
TCM Units, CB Activity	6,100	(65)	6,035	To remove units due to paid claim errors
<b>Capital Costs</b>				
Moveable Equipment, Facility Based Services	\$ -	\$ 104	\$ 104	To correct depreciation on roofing project
<b>Indirect Cost Allocation</b>				
Other Expenses, Gen Expense All Program	\$ 31,188	\$ 592		To reclassify postage meter expenses
		\$ 160	\$ 31,940	To reclassify convention expense
<b>Program Supervision</b>				
Salaries, Facility Based Services	\$ 17,672	\$ (17,672)	\$ -	To reclassify Adult Service Director salary
Salaries, Service & Support Admin	\$ 16,007	\$ (16,007)	\$ -	To reclassify SSA Director salary
Employee Benefits, Facility Based Services	\$ 7,148	\$ (7,148)	\$ -	To reclassify Adult Service Director benefits
<b>Building Services Cost</b>				
Other Expenses, School Age	\$ -	\$ 294	\$ 294	To reclassify building service expense
Other Expenses, Unassign Children Program	\$ 31,672	\$ (4,052)		To reclassify adult building service expense
		\$ (20)	\$ 27,600	To reclassify employment ad expense
Other Expenses, Unassign Adult Program	\$ -	\$ 4,052	\$ 4,052	To reclassify adult building service expense
Other Expenses, Gen Expense All Program	\$ 98,055	\$ (1,247)		To reclassify health service employee expense
		\$ (592)	\$ 96,216	To reclassify postage meter expenses
<b>Direct Services</b>				
Salaries, Pre-School	\$ 195,838	\$ (23,487)		To reclassify School Age Assistant salary
		\$ (17,037)		To reclassify School Age Assistant salary
		\$ 61,675		To reclassify Preschool Instructor salary
		\$ (26,968)		To reclassify School Age Assistant salary
		\$ (4,180)	\$ 185,841	To reclassify School Age Assistant salary
Salaries, School Age	\$ 266,795	\$ 23,487		To reclassify School Age Assistant salary
		\$ 17,037		To reclassify School Age Assistant salary
		\$ (61,675)		To reclassify Preschool Instructor salary
		\$ 26,968		To reclassify School Age Assistant salary
		\$ 4,180	\$ 276,792	To reclassify School Age Assistant salary
Employee Benefits, Pre-School	\$ 79,215	\$ (9,500)		To reclassify School Age Assistant benefits
		\$ (6,891)		To reclassify School Age Assistant benefits
		\$ 24,947		To reclassify Preschool Instructor benefits
		\$ (10,908)		To reclassify School Age Assistant benefits
		\$ (1,691)	\$ 75,172	To reclassify School Age Assistant benefits

**Appendix B (Page 2)**  
**Hardin County Board of Developmental Disabilities**  
**2016 Income and Expenditure Report Adjustments**

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Direct Services (Continued)</b>				
Employee Benefits, School Age	\$ 107,918	\$ 9,500		To reclassify School Age Assistant benefits
		\$ 6,891		To reclassify School Age Assistant benefits
		\$ (24,947)		To reclassify Preschool Instructor benefits
		\$ 10,908		To reclassify School Age Assistant benefits
		\$ 1,691	\$ 111,961	To reclassify School Age Assistant benefits
Other Expenses, Early Intervention	\$ 6,947	\$ (1,045)		To reclassify speech therapist mileage expenses
		\$ 320	\$ 6,222	To reclassify convention expense
Other Expenses, School Age	\$ 10,320	\$ (755)		To reclassify COG expense
		\$ (294)		To reclassify building service expense
		\$ 160	\$ 9,431	To reclassify convention expense
Other Expenses, Unassign Children Program	\$ 1,712	\$ (370)	\$ 1,342	To reclassify health services position ad expense
<b>Professional Services - Nursing Services</b>				
Other Expenses, Gen Expense All Program	\$ 2,392	\$ 370		To reclassify health services position ad expense
		\$ 10		To reclassify employment ad expense
		\$ 1,247		To reclassify health service employee expense
		\$ 160	\$ 4,179	To reclassify convention costs
<b>Professional Services - Speech/Audiology</b>				
Service Contracts, Early Intervention	\$ 13,653	\$ 1,045	\$ 14,698	To reclassify speech therapist mileage expenses
<b>Services and Support Admin</b>				
Salaries, Service & Support Admin Costs	\$ 156,312	\$ 16,007	\$ 172,319	To reclassify SSA Director salary
Other Expenses, Service & Support Admin Costs	\$ 9,570	\$ (800)	\$ 8,770	To reclassify convention expense
<b>Adult Program</b>				
Salaries, Facility Based Services	\$ 292,049	\$ (10,113)	\$ 281,936	To reclassify Job Development Specialist salary
Salaries, Community Employment	\$ -	\$ 8,989	\$ 8,989	To reclassify Job Development Specialist salary
Salaries, Unassign Adult Program	\$ -	\$ 17,672	\$ 17,672	To reclassify Adult Service Director salary
Employee Benefits, Facility Based Services	\$ 118,133	\$ (4,091)	\$ 114,042	To reclassify Job Development Specialist benefits
Employee Benefits, Community Employment	\$ -	\$ 3,636	\$ 3,636	To reclassify Job Development Specialist benefits
Employee Benefits, Unassign Adult Program	\$ -	\$ 7,148	\$ 7,148	To reclassify Adult Service Director benefits
Other Expenses, Facility Based Services	\$ 143,987	\$ 10		To reclassify employment ad expense
		\$ (31,681)		To reclassify HARCO expenses without support
		\$ (596)	\$ 111,720	To reclassify community employment mileage expenses
Other Expenses, Community Employment	\$ -	\$ 596	\$ 596	To reclassify community employment mileage expenses
Other Expenses, Non-Federal Reimbursable	\$ -	\$ 31,681		To reclassify HARCO expenses without support
		\$ 1,578	\$ 33,259	To reclassify unallowable portion of Job Development Specialist payroll
<b>CBCR Reconcile</b>				
<b>CBCR Reconcile Expenses</b>				
Fees Paid To COG, Or Payments And Transfers made To COG	\$ 550,958	\$ 755	\$ 551,713	To reclassify COG expense
<b>CBCR Reconcile Revenues</b>				
Other	\$ -	\$ (25,097)	\$ (25,097)	To remove duplicate revenue entries
Totals from Auditor's Report	\$ 4,033,006	\$ (25,097)	\$ 4,007,909	To correct county auditor total



# Dave Yost • Auditor of State

**HARDIN COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

**HARDIN 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 8, 2018**